1

G. R. S. IX-5]

Previous references.

File No. 13

1918.

Serial Nos. 1-5

(E. Ag.)

Later references.

Preserved

P. 96 (E)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 - 5

Part B for

SUBJECT.

Office manual

Do

The Registrar of Co-Societies

E.O. No. 856/E. Ag. 13-5 dated 15th Decr. 1917

Approved of the Office manual for the Office of the Registrar of Co-Societies

W D 88—GPB—50,000—24-7-16

[illegible] 18/5

2

G.R.S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(E.A.G.)

NOTES.

E.A. File No. 1-13

FILE HEADING.

Office manuals and standing orders.

From

The Registrar of Cooperative Societies.

No. 1532 Dated 19.3.1914 Received 25-3-1914.

Diary No. 87	Enclos. 1 plus a book Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

States that there is no specific set of rules relating the procedure of his office and sends a manual containing useful information, explanation and suggestions for the use of Cooperative Societies in the State. Sends also spare copies of such of the standing orders of govt. as are available.

NOTES AND ORDERS.

1 The manual is only a Kanarese pamphlet containing matters pertaining to Cooperative Societies.

✓ The office manual is intended to regulate the work of the office. Now the office of the Registrar

NOTES—First Sheet.

GPB—35,000--15-6-12

G. R. S. 12]

General and Revenue Secretariat. | 5 A | File No. 1 | of 1913-14

	Serial No.	
		of cooperative societies has been revised on a liberal scale and the department is growing in importance daily day. The Registrar may be asked to have an office manual prepared early embodying therein the general rules of office procedure and also rules regulating the preservation and destruction of records. Submit for orders NGR 12/12 HW 3 Put up a draft to that effect NGR 17/12
		Draft submd. NGR 19/12 HW 4 Submitted for approval NGR 21/12
3528 27.12.	14	Dewan Dwn of Acc 25/12 5 Draft approved by Dewan Dwn 2/1 2-1-15
		6 Issue and keep reminding NGR 2/1/15
	1	Letter No 233 of 2-1-1915 to the Regr. of Co-operative societies requesting to have an office manual prepared & submitted early

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat.

File No , of 1913.

Serial No.

From the Registrar of Cooperative Societies

Letter No: 17824 of the 24th Feb 15 stating that an office manual is being prepared and will be sent to Govt. within a month.

The above reply was received in response to a reminder sent on 17.2.15.

The draft manual will be awaited.

Filed.

Seen
NLL
1/3

Reply
27/2/15.

In reply to a subsequent reminder, the Registrar says that the draft manual will be submitted within a fortnight.

Filed
Reply
15/5/15.

Await
NLL
11/5

In reply to a reminder the Regr. of Cooperative Societies in his D.O. No. 50 of the 30th Sept 15 says that the draft manual prepared by Mr Rangaraw was mislaid and a fresh one has to be prepared, which is not possible for two or three weeks more on account of stress of work connected with the Provincial Cooperative Conference and the annual report. This will wait till the end of this month.

Filed
Reply
11/10/15

NLL
11/10

NOTE—Contn. sheet.

GPB—25,000—2-11-14

R. S. 12]

General and Revenue Secretariat.

E/A File No. (G) 13. of 191 .

Serial No.	
	Reminder issued 9/3
	Reminder on 8. 6. 16.
	Reminder issued 12-8-16
	Reminder put up 25-9-16
	Orded Note
	Reminder issued 29. 9. 16.
	Another stringent reminder orded
	Note put
	Reminder issued 26-7-17
	Reminder put up.
	Orded By 18-6 / Reminder issued 20.6.17
	Reminder put up.
	Orded By 11-6 / Reminder issued 13.6.17
2	From the Registrar of Co-operative Societies. No 199 R 3/7/17 Submits for approval a draft office manual for his office. Submit with a draft order approving the manual. ~~(Please for penal addition under Registrar's Inspection Rules of Co-operative Societies Fixed).~~

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

GAG File No. 13 of 191'.

Serial No.

The Manual contains Rules Regulating the work of the Office, Record Rules and Inspection Rules as an appendix.

Branch D. may be consulted.

Chw 24/7/17

The general arrangement of the manual is based on the Rules of Office Procedure issued under Government Order No.G.5203-51/E.A.4-14 dated the 23rd November 1914 and the provisions of the Secretariat Manual have also to some extent been adopted.

Paragraphs 21 and 27 to 30 Correspondene Registers - It is not clear that any necessity exists for an Unofficial Register or the Register of Circular letters. Cases referred unofficially to the departments must be few and it will be quite sufficient if they are entered in the general register of issues. The circulars may also be similarly dealt with.

I agree. If the entry relating to unofficial references is made in red ink in the receipts and issue register it may be easily distinguished and no separate register is necessary.

Rule 73. Press Register - This is also unnecessary as the printing work in the Registrar's office cannot be very large.

I agree

Rules 120 and 121 - The precise arrangement proposed to be adopted with regard to the maintenance of records may be more fully explained. It should be stated how files will be numbered and arranged whether consecutively or according to the number of each society and whether the series will be continuous

NOTE—Contn. sheet.

ND 1233—GPB—60,000—1-12-16—S.

Serial No.

continuous or annual. The classification given in paragraph 121 seems to require some revision.

Appendix F - The periods of destruction of records may be made uniform. As far as possible, the standard periods of 10 and 2 years which have been prescribed in the case of other departments, may be adopted.

Appendix H - The memorandum of instructions for Inspectors of Co-operative Societies admits of abridgment and better arrangement under the eight heads enumerated at the beginning of the memorandum. The instruction to Inspectors to organise at least 20 societies in each year seems to be of doubtful expediency. It is calculated to encourage the indiscriminate multiplication of societies, which has been latterly condemned.

In the list of inspection questions (Appendix I) a few, viz., 32 (b), (j), (k) are inappropriate and may be deleted.

With these observations, the manual may be returned to the Registrar of Co-operative Societies for needful revision.

But we need some guarantee while getting back. The Reg^r will see that societies not likely to survive long are not encouraged - Reg^r should issue instructions separately fixing the number members the share capital actually paid for one year at and prescribe other conditions to prevent mushroom societies. By

Secy 79-17
E & A.

Secy E & A)

NM
27/7/17

The matter will be duly studied during next year
By 30/7/

Secy

sub^d with suggestions no a separate sheet.
D.M.
2/8

NOTE—Contn. sheet.

Rec 8/8

WD 1233—GPB—60,000—1-12-16—S.

General and Revenue Secretariat. | G & R File No. 13 of 1916.

Serial No.

19 In addition to the above I would suggest that the Ad Clerk should not only verify the cash balance once a week but also certify to its correctness in the cash book.

20 The entire relating to the list of records destroyed ought to be initialled by the Ad Clerk.

Aff B.

21 Regns 24 & 25 (relating to the sheets of Sealing wax) may be omitted of the information incorporated in No 30.

JOB & HIII

8/8/17 W.M. 9/8

22 Draft Orders -

Hmr 17/8/17

The draft which embodies the suggestions of the Secy, E & A, is submitted for approval.

Finst Member)

Draft approved by the Hon'ble Member

Issue

20/8

700/20/8

NOTE—Contn. sheet.

General and Revenue Secretariat.

E. A. File No. 13 of 1916.

Serial No.

3

To the Registrar of Cooperative Societies
Letter No. 316 / E. A. 13-16 of 21-8-17
returns the draft Manual for revision and resubmission.

23. A reminder is put up.

Subd
By
22.9

22/9

Reminder issued on 22/9.

From the Regr of Cooperative Societies
Letter No. 2307 of 6-10-17 says that rules for the preservation and destruction of records have been framed and that circulars issued to the Inspectors are being consolidated.

Subd for info.
By
10.10

12/10

24. Ft reminder put up.

Subd
For
2-11

2/11

Reminder issued 5-11-17

From the Registrar of Cooperative Societies.
No. 2307 dt 16/11/17
States that the manual will be sent in two or three days.

16/11/17

17/11/17

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

G. A. S. File No. 13 of 191 .

Serial No.

4

Letter No. 3040 of 28. 11. 1917 from the Registrar of Co-operative Societies, resubmits the draft Manual of his office.

25 The Manual of the Co-operative Dept has been revised in accordance with instructions issued. ~~And~~ The first four chapters dealing with office procedure are of a general character — The remaining chapters and the appendices deal with the records and work of the Co-operative Dept.

^ begins from p. 19.

26 Appendix I bring together in a consolidated and digested form the instructions issued from time to time for the guidance of Inspectors of Co-operative Societies.

27 The Manual may be approved A few corrections are indicated — with detail.

Second member)

NEL 11/12/17

300. 11.12.17.

N 12/12

28. Dft appr to the put up.

NEL 13/12

Ldd 13/12

29 Issue the order put up & send the file to Br VI for ref on return

NEL 15/12

NOTE—Contn. sheet.

Serial No.

5

G.O. No. 856/E.A.S. 13 of 15-12-1917 approves the draft Manual of the office of the Registrar of Co-operative Societies. Do Ex. VI (vide para 29)

By 17.12

17/12/17

To 18/12

Letter No. 1167 of 20-12-1917 from the Supt., Govt Press, states that the printing of the Co-operative Registrar's office Manual will be taken up after all urgent works are completed.

A draft reply is sent.

By 22.12

Order 26/12

Letter No. 933/E.A.S. 13/Sec 1 of 26-12-17 to the Supt., Govt Press, states that the G.O. omitting the app. may be printed and the Manual may be taken up when urgent works are over.

D.O. No. 1631/E.A.S. 13 of 13.3.18 to the Supt., Govt Press, reminds him about the Manual of the Regr's office.

D.O. No. 1972 of 14.3.18 from the Supt of Govt Press, says that proofs will be sent next week.

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | E.H.S. File No. 13 of 191 .

Serial No.

Submd with a dft forwarding the proof.

Br 19.3 | NWC 20/3

L.O. No. 1726/E.H.S.13 of 20/3/18
To the Regr of Coop Societies.

Sends for scrutiny & return, the proof & orgl of his Office Manual.

From the Registrar of Co-Societies
D.O. no 131 dated 25. 3. 1918.
Returns the proof after correction.

NWC 30/3

Forwarded with two copies of the Manual to Br VI.

26/4

Copy taken.

Br 27/5

27/5

Br VI

Provisional proof applied. Corrn. 150 copies to C.S. + 50 to Secs.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

General and Revenue Departments,

No.51-33/R.A. Bangalore, 7th February 1914.

From

The Secretary to Government,

General and Revenue Departments.

To

The Heads of Departments.

Sir,

With reference to para 3, clause (i) of G.O.No.G.S.2324-72 G.S.239-13-1 dated the 3rd February 1914 I am directed to enquire whether Manuals or Rules of Office Procedure, a complete set of the standing orders of Government relating to your Department and a full up-to-date file of the orders and instructions issued by you for the guidance of your subordinate offices are kept and maintained in your office.

2. I am to request that spare copies of the above, if available, be kindly sent for the information of Government at your earliest convenience.

I have &c.,

Intd. B. R.

For Secretary to Government.

Intd. B.R.R.
6-2-1914.

Issue
P.N.
6-2-1914.

D. no 81. File no 1 of 13. Sl. no 41.

14

No. 1532 C.S.
Enc: one file and a book.

OFFICE OF THE
REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

Dated Camp Tumkur, 19th March 1914.
22

From

M.A. Narayan Ayangar, Esq., B.A. B.L.,
Registrar of Co-operative Societies in Mysore,
Bangalore.

To

K.R. Srinivasa Iyengar, Esq., M.A.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Genl. & Rev. Departments,
Bangalore.

Sir,

With reference to your letter No.51-99/E.A. dated the 7th February 1914, I have the honor to state that a complete set of the standing orders of Government relating to this Department and a full and up-to-date file of the orders and instructions issued by me are kept and maintained in this office. Spare copies of such of them as are available with me are herewith forwarded.

2. As regards Manuals or Rules of Office Procedure, I am to state that there is no specific set of rules relating expressly to the procedure of this office. But a Manual containing a great deal of useful information, explanation and suggestion was compiled for the use of the Co-operative Societies in the State. A copy of it is herewith enclosed.

I have the honor to be,
Sir,
Your most obedient servant,

M. A. Narayanayangar

REGISTRAR.

15

GAS 2/3 Nr 191 Dno 81

From

The Registrar of Co-operative Societies in Mysore Bangalore

To The Secretary to the Govt of Mysore, General and Revenue Departments, Bangalore

Dated 19/3/14

Despatched

Received

General No. 1532 CS.

No.

Enclosure No. a file + a vole

Write reference to no 51-99 97. 2. 14 GA.

forward share copies of standing orders of Govt and orders and instructions issued by the office and also a copy of the co-operative manual.

G. R. S. 26]

Diary No. of letter replied to 81

General and Revenue Secretariat

, the 191 .)

Date of issue 2-1-15

Signed by Mr. Madhava Rao.

Gno 12.

File No. 10/13.

Serial No. ~~42~~.

No. 233
Ge. A.

To The Registrar of Cooperative Societies.

Sir,

With refce: to your letter No: 1532 of the 19th March 1914 in re office manuals, I am directed to request that you will be so good as to have an office manual prepared for your office and to submit the same early for the approval of Govt.

The general rules of office

over.

SUBJECT.

procedure issued with G.O. No: G5203.51/E.A.4.14 of 23rd Nov 1914. may, as directed therein ~~by G.O.~~, be embodied in the manual as also rules regulating the preservation and destruction of the Office records.

I have &c

23/12

Agy: dep to Govt.

21/12 Jud & Rev Depts.

2.1.15.

Regd 19/12.

Cys to Br VI.

8/1

List of enclosures

Copied by

Examined by

GPB—25,000—4-3-13

D.O. no 15 10.8.15 D. No. 171/E.A 11-8-15 18

OFFICE OF THE REGISTRAR
OF CO OPERATIVE SOCIETIES IN MYSORE.

Bangalore

Dated 7th August 1915.
10th

Reg 11/8/15

My dear Madhavaiah,

Your D.O. letter about the Office Manual to hand.

The Manual has been prepared and is being

19

Considered by a Sub-
Committee. I think
it will be ready for
submission to Govt. before
the end of next week

Yours sincerely
M. A. Muthanna

RR

TELEGRAPHIC ADDRESS:
"CO-OPERATOR," BANGALORE.

D. No. 38
21.7.17

OFFICE OF THE
REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

No. 199 C.S.

ENCLS.

Dated, Bangalore, 3rd July 1917.

From

M. A. NARAYAN AYANGAR, Esq., B.A., B.L.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

D.M. Narasinga Rao, Esq., B.A., B.L.,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
~~*Departments of Education and Agriculture,*~~
General Department, BANGALORE.

SIR,

With reference to your letter No. 233 E & A dated the 2nd January 1915, I have the honor to forward herewith a draft manual for my office for the kind approval of Government. I request that 100 printed copies may be supplied to me for the use of the office.

I have the honor to be,
Sir,
Your most obedient servant,

M. A. Narayan Ayangar
REGISTRAR.

P.H.

191 —191 .

21

GOVT. & REV. SECRETARIAT
VIII
20 JUL 1917
E. AUDIT.

From

20 JUL 1917
VIII
E. AUDIT.

P. A. NARAYAN AYANGAR, Esq., B.A., B.L.,
Registrar of Co-operative Societies
IN MYSORE.

GOVT. & REV. SECRETARIAT
VIII
E. AUDIT.
20 JUL 1917

The **Secretary to the Government**
OF H. H. THE MAHARAJA OF MYSORE,
Genl. *Depts.* ~~*of Education and Agriculture,*~~
BANGALORE.

Dated Bangalore 3rd | 18th July 1917.

Despatched

Received

General No. 199 C.S.

Enclosure No. one Manual

Forwarding a draft manual for the office of the Registrar of Cooperative Societies for the approval of the Government. and requesting to be supplied with 100/- printed copies.

Para 28 Unoffd Repts

This Rept seems to be unnecessary. If the entry relating to W. C. refers to made in and into in the Receipts & Same Register, it can be easily distinguished from other entries, and the Repts can be dispensed with.

Para 73. Press Repts - This is unnecessary

Para 100. Cash Balances

The Hd Clerk shd: not only verify the Cash balances in the Cash Book once a week, but also certify to its correctness — if the verification is to serve any useful purpose.

Para 143. The entries relating to the lost

of Records destroyed ought to be initialled by the Sub-Chiefs.

Appendix B.

Rejections 24 & 25 (relating to Topo Sheets & Dlo. and Taluq maps) may as well be omitted and included in No: 30.

D. M.
7/8

Sec.

Sno 21/8/17

No. 316/E.A.S.13-16
Eve. Dft. mul.

24

Bangalore,
21st August 1917.

To

The Registrar of Co-operative
Societies in Mysore.

Sir,

With reference to your letter No.199 C.S. dated the 3rd July 1917 submitting, for approval, a draft manual regulating the work and procedure of your office, I am directed to suggest the following modifications in the manual:-

1. Paragraph 24 about grouping of communications received may be omitted.

2. Paragraph 27 re: numbering of circular letters in a separate series may be omitted.

3. There seems to be no necessity for an unofficial register for the Registrar's office. Unofficial references may be entered in the Receipt and Issue Registers in red ink to distinguish them from official references, Paragraphs 21 and 28 to 30 may be suitably amended.

4. Similarly there is no necessity for a Press Register as the printing work in the Registrar's office may not be large. Paragraph 73 may be deleted.

5. Paragraph 100 - Verification of cash.- The Head clerk should not only verify the cash balance once a week but also

Rf issue 21-8-1917
Co by Mr. B. Narayanasami Iyengar.

also certify as to its correctness in the Cash Book.

6. Paragraphs 120 and 121 - Records- The precise arrangements proposed to be adopted in regard to the maintenance of records may be more fully explained. It should be stated how files will be numbered and arranged whether consecutively or according to the number of each society and whether the series will be continuous or annual. The classification of records given in paragraph 121 requires some revision.

7. Paragraph 143 - Destruction of Records - The entries relating to the list of records destroyed should be initialled by the head clerk.

8. Appendix B - Registers - No separate registers are necessary for topo sheets and maps. These may be included in the Library Register. The reminder register should be added in the list.

9. Appendix F - List of records to be destroyed - The periods of destruction of records may be made more uniform. As far as possible, the standard periods of 10 and 2 years may be adopted.

10. Appendix H - Instructions to Inspectors of Co-operative Societies - The memorandum of instructions to In-

Inspectors admits of abridgement and better arrangement under the 8 heads enumerated at the beginning.

The instruction to Inspectors to organize and start at least 20 new societies every year seems to be of doubtful expediency as it is calculated to encourage the indiscriminate multiplication of societies which has been latterly condemned. It may however remain but the Registrar should see that societies not likely to survive long are not encouraged. He should issue instructions separately regarding the number of members, the share capital actually paid up as an earnest and other conditions to prevent mushroom societies being sprung up.

11. In the list of inspection questions (Appendix I) a few, viz., ¶2 (b),(j),(k) are inappropriate and may be deleted.

With these remarks, the manual is returned for revision and re-submission.

I have etc.,

18/8

For Secretary to Govt,
General Deptt.

20/8

27

564

Telegraphic Address:
"Co-operator," Bangalore.

No. 3060 C.S.

ENCLS. Nil

OFFICE OF THE
REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

Dated, Bangalore, 27th November *1917.*

D. No. 263 28th
30-11-17

From

K. CHANDY ESQ., B. A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

C.S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government
OF H. H. THE MAHARAJA OF MYSORE,
~~*Depts. of Education and Agriculture,*~~
BANGALORE.

SIR,

With reference to the General Secretary's letter No.316/E.A.G.13-16 dated the 20th August 1917 returning the Office - Manual of this office with certain remarks, I have the honor to resubmit the Manual in question revised in the light of the suggestions made in the letter under advertance.

I have the honor to be,
Sir,
Your most obedient servant,

K. Chandy

R E G I S T R A R.

MNN.

28

GEN. & REV. SECRETARIAT
VIII
E. AUDIT.
29 NOV 1917

191 --191

From

K. CHANDY ESQ., B. A.,
Registrar of Co-operative Societies
IN MYSORE

To

The Chief Secretary to the Government
OF H. H. THE MAHARAJA OF MYSORE,
~~*Depts. of Education and Agriculture,*~~
BANGALORE.

Dated Bangalore 27. 11 191 7.
Despatched 28
Received 29 NOV 1917
General No. 3060 C.S.
Enclosure No. nil

Resubmit - this office manual

29

G.R.S. 28]

File No. 13

Serial No. 5

Diary No. of letter replied to

GENERAL AND REVENUE SECRETARIAT.

( )

, the 191 .

Date of issue 17 - 12 - 1917

Signed by Mr. R. Madhava Rao

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

Proceedings of the Government of His Highness the Maharaja of Mysore

READ—

Correspondence ending with letter No.2702 dated the 16th November 1917 from the Registrar of Co-operative Societies forwarding a draft manual to regulate work and procedure of his office.

ORDER THEREON.—No.88/13-E.A.G. dated 15th December 1917.

The manual is approved with slight changes and will be printed as an appendix to this order.

Chief Secretary to Govt.

To

~~The Registrar of Co-operative~~ Societies in Mysore.

over.

SUBJECT.

GEN. & REV. SECRETARIAT
VIII
E. AUDIT.
No. 1167
22 DEC 1917

WD 2638—GPB—1,000—11-5-17

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 20th December 1917.

FROM D. B. Ramachandra Mudaliar, Esq.,
~~C. H. YATES, Esq.,~~
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

888

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of Mysore,
BANGALORE.

SIR,

In returning herewith the Manual for regulating the work of the office of the Registrar of Co-operative Societies in Mysore, appended to G. O. No. 856/ E. A. G. 13, dated the 15th December 1917, I have the honor to state that as the Press is very busy with several urgent and important works on hand, it is ~~quite~~ impossible to take up this work until all urgent works are completed.

I have the honor to be,
Sir,
Your most obedient servant,

D B Ramachandra Mudaliar

Superintendent,
Government Press.

933/E.A.G.13
Exec.1

General and Revenue Secretariat,
Bangalore, 22nd December 1917.
28th

From

The Chief Secretary to Government,
Bangalore.

To

The Superintendent,
Government Press.

Sir,

With reference to your letter No.1167 dated the 20th instant I am directed to state that the Government Order may be printed and the manual may be taken up as early as practicable after the urgent works are over.

I have the honour to be,
Sir,
Your most obedient servant,

For Chief Secretary to Government.

D.O. 1634/E.A-5-13

Bangalore,
13th March 1918.

Dear Mr. Ramachandra Mudaliar,

I requested you some days back to kindly put through the Office Manual of the Registrar of Co-operative Societies which has been approved by Government and ordered to be printed. I shall be obliged if you will kindly let me know whether any progress has been made in the printing of the book and when it is likely to be completed. A line in reply will greatly oblige.

Yours sincerely,

[illegible]

1972

33

TELEGRAMS:
PAPYRUS, BANGALORE.

The above answers for the Press, The Stationery Depot and Stamp Factory.

The Government Press,

Bangalore/ 6 March 1918.

My Dear Sir,

In reply to your D. O. No. 1634/ E. A. G. 13, dated the 13th instant, may I inform you that the Office Manual of the Registrar of Co-operative Societies is all in type and proofs are being read and corrected. Slip proofs will be sent next week.

Yours sincerely,

B. Ramaswamy

To

N. Madhava Row, Esq., B.A., B.L.,
Under Secretary,
Efficiency Audit Branch,
G. R. S.

Replied.
D.O. 1691/15 3/1918

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

D.O. /726 Bangalore,

19th March 1918.

My dear Ranga Rao,

I am ~~desired to forward~~ send here~~d~~ with the proof of the manual of your office received to-day from the Press. ~~Would~~ you kindly scrutinise and return ~~it~~ early.

along with the manuscript copy —

Yours sincerely,

D. O. No. 131

35

Office of the Registrar of Co-operative Societies in Mysore.

Bangalore, 25. 3. 18

My dear Madhavarao

Herewith the proof of the manual. I hope I shall have the copies soon.

Yours sincerely

R. Rangaiah

No 1758.

To

The Press office

Proof corrected & returned

Please strike off 200 copies

of the manual and send 150

copies to the Cooperative Society

Reg'd office and 50 to this office

(Sd) N. Madhavadas

for chief Secy.

30/3.

MANUAL FOR REGULATING THE WORK OF THE OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

CHAPTER I.

ORGANIZATION AND DISCIPLINE.

1. *Constitution of office staff.*—The constitution of the office staff of the Department shall be as sanctioned by Government from time to time according to the requirements of the Department. The present staff is shown in Appendix A.

2. *Control of office establishment.*—The office establishment of the entire Department will be under the direct control of the Registrar.

3. *Distribution of work among clerical staff.*—The distribution of work among the members of the clerical staff will, with the approval of the Registrar, be made by the personal Assistant to the Registrar. Ordinarily, the work of every clerk will be that allotted to him, but he should, when necessity arises, take up any other work which may be given to him by the head clerk or other competent authority. A list showing the distribution of the work among the members of the clerical staff shall be maintained and revised from time to time as may be necessary.

4. *Responsibility of the Personal Assistant.*—The Personal Assistant will be responsible for the general efficiency of the clerical staff. He must, among other matters, see that the clerks are fully employed; that cases are punctually and properly submitted; that routine duties are carried out thoroughly and regularly; that the office rooms are kept neat and tidy; and that the records and papers are preserved in proper order.

5. *Office hours.*—The prescribed office hours are from 11 A.M. to 5 P.M., but any clerk may be required to work overtime when the business of the office demands it.

6. *Attendance register.*—An attendance register shall be maintained in the office in which the attendance of every member of the office including menials will be recorded. The attendance register shall be sent up to the Personal Assistant for inspection at 11-30 every morning.

7. *Menial establishment.*—Questions affecting the appointment, promotion, punishment or leave of the members of the menial establishment will be dealt with by the Personal Assistant provided, however, that cases of permanent appointment or dismissal, retirement from service, or suspension or fine exceeding Rs. 3 shall always be subject to the sanction of the Registrar.

8. *Leave in emergent cases.*—The Personal Assistant may, in emergent cases, sanction casual leave to any member of the office establishment, and shall report his action to the Registrar with the least possible delay.

9. *Official information to be held confidential.*—Information acquired by officials in their capacity as employees of the Department must be treated as strictly confidential, and should not be divulged, nor should official documents be copied for private or non-official use. Except with the permission of the Personal Assistant no official paper should be taken home.

10. *Certificate.*—No certificate shall be given to any member of the office establishment except under the signature of the Registrar or with his approval.

CHAPTER II.

Office Business.

11. *General.*—Office work should be conducted in such a manner that while a sufficient record of every transaction is preserved, the bulk of the documents may be kept as small as possible and arranged so as to facilitate reference. All correspondence should be condensed as much as possible and repetitions and unnecessary detail avoided.

12. *Distribution of papers.*—All official covers addressed to the Department shall be opened by the Registrar or the Personal Assistant. The Personal Assistant will mark on each letter the date of its receipt and send it to the head clerk for further action, with such instructions as may be necessary for its prompt disposal. Communications addressed to officers by name shall be opened by them only and be dealt with as directed by them.

13. *Classification of papers other than ordinary or routine.*—All papers of other than ordinary or routine nature should be classified as follows with a view to their being properly dealt with :—

1. Important.
2. Urgent.
3. Immediate.
4. Confidential.

Papers requiring the attention without delay, of the persons to whom they are addressed whether at the office or at their private residence should be marked "Urgent" Those requiring immediate attention should be marked "Immediate" and placed at once in the hands of the persons to whom they are addressed whether by night or by day.

Papers requiring more than usual personal attention on the part of the office should be marked "Important."

The marking may be made either by the Registrar or the Personal Assistant.

14. *Confidential papers.*—When any paper is marked "Confidential" the Registrar or the Personal Assistant so marking it, shall indicate by whom it shall be dealt with and the official so indicated shall be held responsible for the maintenance of secrecy.

The entries of the confidential papers in the office registers should be made from slips furnished by the Personal Assistant or the head clerk or other official to whom it is referred and should be very general, sufficient merely to admit of the papers being traced.

Confidential papers must be kept in the personal custody of the Personal Assistant or the head clerk until orders are obtained for their transfer to the record room.

When confidential papers are sent out of the office, they should be put in double covers, the inner one being sealed and marked "Confidential" and superscribed only with the name of the addressee, and the outer one bearing the usual official address.

15. *Correspondence registers.*—The following registers shall be maintained for the registration of all papers received and issued from the Department :—

1. Receipt register.
2. Issue register.

3. Tappal book.

4. Local Delivery book.

16. *Receipt register.*—The receipt register is a register of communications of every description including unofficial communications received in the office. It shows the number and date of the communication, the number of the file in which it is placed, immediate disposal, if any, with number and date, the final disposal with number and date, and remarks.

Entries in the receipt register should be consecutively numbered and the numbers noted on the papers to which the entries relate.

17. *The issue register.*—The issue register is a register of all communications issued from the office and similar in form to the receipt register.

Rule 16 applies *mutatis mutandis* to the issue register.

18. *Special registers.*—In addition to the registers to be maintained in accordance with Rule 15 for the registration of communications received and issued, other registers pertaining to general office routine, as well as special registers in connection with the registration of societies, the cancellation of societies, grants of loans out of His Highness' Funds, etc., shall also be maintained as per list given in Appendix B. which may from time to time be revised, according to circumstances.

19. *Noting.*—When a letter has been registered, it should be referenced and noted on for submission.

20. *Papers to be put up.*—The reference clerk must carefully read through the letter and its enclosures, if any, to be submitted and with the help of the registers and indexes trace and put up any connected records or precedents, whether actually quoted in the letter or not, which are relevant to the question under discussion, or are likely to be required for the disposal of the case.

21. *Series and forms of notes.*—There should be only one set of notes for each case. They should be written upon paper of foolscap size, with a quarter margin, and only on one side of the paper.

22. *Language of notes.*—All notes shall be temperately written and shall be free from personal remarks.

It shall always be assumed that the paper under consideration will be read by the officer to whom it is submitted. A precis of the contents of a single paper shall be made only when it is of great length and complexity, and neither such a precis, nor a precis of the contents or the history of a file, shall ordinarily be prepared without the orders of the registrar or the Personal Assistant.

In some cases, perusal of the papers under consideration will be sufficient, and nothing is required beyond a brief suggestion for action.

Subject to the foregoing rules, when a note or precis is required, it should contain the following particulars in more or less detail according to the importance of the case :—

(*a*) a precis of the previous history or the facts of the case (unless these are contained in any previous note to which reference can be made).

(*b*) a very brief summary of the papers under disposal and the question for consideration and decision.

(*c*) reference to any law, rule, precedents, previous orders or parallel cases which may be applicable, and their bearing on the questions for disposal.

(*d*) in cases in which the disposal is governed by rule or custom, or the concurrence of other Departments is necessary, an indication of the procedure which should be followed.

When a precis is prepared of replies to a series of questions or upon a subject which divides itself into distinct heads of issues, the precis should be compiled under the various questions or headings, the contents of every communication relating to every question or heading being summarised thereunder.

When a note or series of notes extends beyond two pages, the pages as well as the paragraphs should be numbered.

The file number should be quoted at the head of every page of the notes of the file.

23. *Order of notes.*—Notes should be written as far as practicable in the order of the serial numbers of the papers of the file. Any interruption of the general series of notes occasioned by the submission of a letter independently of the file should be provided for by bringing at the earliest opportunity the notes on the letter separately submitted into the general series.

24. *Linking of cases.*—The linking of cases should, as far as possible, be avoided. Linked cases may occasionally be necessary. But cases should be consolidated, whenever practicable, into one file by an intelligent selection and arrangement of papers.

25. *Time for submission of cases.*—Ordinarily, the maximum time allowed for the submission, for orders, of letters and cases in five clear days; but simple letters and references which do not require much referencing, also unofficial references which have been fully noted on in the referring Department should be submitted not later than the day after receipt in the office. If, for any reason, a longer period than five days is required to get any case or classes of cases ready for submission, the permission of the Personal Assistant must be obtained. Urgent letters and cases, and all telegrams requiring orders must invariably be submitted on the day on which they are received. Cases marked "early" should, if possible, be submitted on the date of receipt, but never later than the day after receipt in the office.

c/.

In every urgent or important cases, special responsibility rests on the Personal Assistant to see that no delay occurs at any stage either in or outside the office without the matter being reported to the registrar.

bap

Notes and drafts submitted to the Registrar must be initialled by the Personal Assistant, who will be responsible that cases are properly and fully referenced, and where he does not draft or note himself, that the notes or drafts put up are correctly and properly prepared.

26. *Regulations, etc.*—Regulations, Rules, Standing Orders and Books referred to in a case under submission should be put up with the file.

27. *Draft letters, etc.*—A draft letter, order, etc., may be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it with a draft.

28. *Language and construction of drafts.*—Drafts should be clear and free from ambiguity. The language should be courteous, concise, clear and incapable of misconstruction. Lengthy sentences, abruptness, redundancy, circumlocution, magniloquent phrases, superlatives and repititions, whether of expressions or ideas, must be carefully avoided.

Whenever the notes and orders admit of it, they should be incorporated *verbatim* in the draft, but when this is not possible, the person drafting must use his discretion in condensing or expanding the notes. The handwriting of drafts must be compact, neat and perfectly legible, and no abbreviations must be employed, except those in general use.

It is ordinarily unnecessary to recapitulate fully the contents of a letter under reply at the commencement of the draft. The number and date of the letter should be quoted, and the subject *briefly*. Where arguments have to be replied to *seriatim*, an abstract of the particular point taken up may be given in the paragraph which contains the reply; but even this is unnecessary where there are several such points, and it will often be better simply to refer to the paragraph of the letter under reply which contains the point dealt with.

29. *Examination of drafts by the Personal Assistant.*—The Personal Assistant shall examine drafts of all letters, by whomsoever drafted, with the same care and the same sense of responsibility for their contents as if they had been drafted by himself. He must rectify before issue any errors or omissions, either in substance, language, grammar or punctuation that he notices.

30. *Type-writing.*—All English copying work of the office should be done by means of type-writing machines and one or more of the junior clerks in the office should be trained in the use of them. All Kannada copying work should be done by clerks specially selected for the work.

31. *Time allowed for copying.*—Fair copies of letters to be issued must be sent for signature not later than the second day after receipt of the approved draft by the typist or fair copyist.

Short letters and endorsements which do not involve the copying of lengthy enclosures and notes should ordinarily be faired and submitted for signature on the day they are sent to the typist or fair copyist.

Urgent letters must be faired and issued on the day they are approved or early the next day, and immediate letters at once. If the copying staff is at any time over-pressed, the head clerk may obtain the assistance of other clerks.

32. *Quality of paper.*—The quality and description of paper for fair copies should be suited to the importance of the communication and the position of the person or official addressed.

33. *Examination of fair copies.*—Every fair copy sent up for signature must carefully examined by the head clerk or some other responsible official, the initials of the copyist and the examiner being entered at the foot of the office draft and the fair copy.

34. *Despatch.*—Papers must be despatched on the day they are signed or the following working day. Abnormal delay in the issue of letters must always be reported to the Registrar by the Personal Assistant whose duty it shall be to check the despatch register once a month.

35. *Despatcher's duties.*—The despatcher is responsible for the despatch of covers sent out of the office whether through the post or by peons. He should keep himself informed of the hour of posting of the various mails and should always have copies of the latest postal notices. In the case of covers delivered by hand he should satisfy himself that they have been duly delivered and that a receipt has been obtained in the delivery book.

Post office receipts for covers and parcels should be filed by the despatcher and posted into the post book.

36. *Service postage stamps.*—An account shall be maintained by the despatcher of all service postage stamps obtained from time to time and their consumption.

37. *Reminder register.*—Among the registers to be maintained in the office, is a register called the "Reminder

register." This register includes official issues from the office to which replies are pending. A case should be brought into the register as soon as the official letter issues. The register is intended to help the issue of timely reminders and to expedite the disposal of cases. Reminders, except in urgent cases, should issue only once a fortnight.

On the 5th and the 20th of every month, the reminder register must be sent up to the Personal Assistant with a list showing the cases in which it is proposed to issue reminders. After approval by the Personal Assistant, a reminder in the prescribed form should be issued to the authority concerned.

Reminders issued and replies received should be noted in this register and when a letter has been fully answered, the entry relating to it in the reminder register should be scored out.

38. *Pending papers with clerks.*—Every clerk shall prepare once a month a list of references pending with him classified under the following heads :—

1. Pending for less than a week.
2. Pending for more than a week but less than a month.
3. Pending for more than a month but less than two months.
4. Pending for more than two months.

N.B.—Reasons for delay and the fact whether extension of time has been obtained should be stated wherever necessary.

39. *Arrears lists.*—The head clerk shall prepare a consolidated statement of cases in arrears in the whole office at the beginning of every month and submit the same not later than the 5th of the month for the inspection and orders of the Registrar, through the Personal Assistant.

40. *Periodical returns and reports.*—A list of the periodical reports and returns due from and to this office is given in Appendix C. This list should be duly revised from time to time according as any additions or alterations are ordered by competent authority. The Personal Assistant should see that all reports and returns are submitted punctually from the office.

41. *Departmental publications.*—A list of the departmental publications issued annually or at other periodical intervals is also given as Appendix E.

42. *Standing orders.*—A complete set of the standing orders of Government relating to the work of the office should be maintained and kept up to date with a table of contents and index for facility of reference.

43. Printing reminders should be sent to the Press when proofs or printed copies of matter sent to the Press by the office are not received within a reasonable time.

In returning proofs to be struck off, the number of copies to be printed and any other instructions for the Press should be recorded thereon.

44. *Distribution of departmental publications.*—A standing distribution list of the publications issued from the Department should be maintained and changes and additions should be entered therein from time to time with reference to the orders under which they are made.

The head clerk will be responsible to see that all the publications issued from the Department are regularly and promptly distributed in accordance with the standing list.

CHAPTER III.

LIBRARY.

45. All books and periodicals belonging to the Library of the office should be placed under the charge of the Head

clerk assisted by a junior clerk and kept, if practicable, in a separate room. The junior clerk in charge shall be called the Librarian.

46. *Register of new books received.*—A register will be maintained in which all books will be entered as they are received in the office. After the books are entered in the register they will be classified and disposed of under the instructions of the Personal Assistant.

47. *Catalogue.*—A general catalogue of the library will be prepared and kept up-to-date. There shall also be maintained Index Card Catalogue of books according to subjects and authors.

48. *Removal or restoration of books.*—No book may be removed from or restored to the library without the librarian's knowledge.

49. *Requisition for books.*—No book shall be given out by the librarian except with the permission of the Personal Assistant obtained on written requisitions.

50. *Books lent for temporary purposes.*—When books obtained on requisition for temporary purposes are not returned to the library within a fortnight, the fact should be reported to the Personal Assistant.

51. *Permanent removal of books from the library.*—No book may be permanently removed from the library or sent out of the office without the knowledge of the Personal Assistant to whom requisitions for books required for either of these purposes should be forwarded.

52. *Loan of books to strangers.*—No book shall be lent to strangers without the permission of the Personal Assistant.

53. *Receipts for books lent.*—A receipt shall be taken from the borrower for each book lent from the library and shall be cancelled and returned to him when the book is returned.

54. *Duties of the librarian.*—The duties of the librarian shall be—

(1) to take charge of all books and publications made over to him ;
(2) to maintain the library catalogue up-to-date by entering therein all receipts immediately ;
(3) to correctly label all receipts and deposit them in their appropriate places ;
(4) to keep series of several publications in a separate file till they are complete for being bound and to take orders for binding the collections ;
(5) to insert correction slips in volumes of enactments, rules, etc.
(6) to report loss or injury and to promptly obtain orders about replacement or repair ;
(7) to maintain a register of books and publications received ;
(8) to maintain a register of books lent and received back.

55. *Register of periodicals.*—The librarian will also maintain a register of the periodicals subscribed for by or supplied to the Department and take such steps as may be necessary to rectify any irregularity noticed by him in their receipt.

56. *Binding of periodicals.*—The librarian should see that the files of periodicals are maintained complete and that such of them as are to be kept in the library are punctually bound and brought into the Library Catalogue.

The Personal Assistant shall inspect the library once a quarter and report the results of his inspection to the Registrar.

CHAPTER IV.

CASH, BILLS, ACCOUNTS, ETC.

57. *Cash transactions.*—The head clerk or a senior clerk who shall be designated accountant should look after all the cash transactions of the office under the immediate supervision of the Personal Assistant.

58. *Accountant's duties.*—The duties of the accountant, which are not elsewhere provided for, are ;

(1) to prepare and cash the office bills and account for all moneys received and disbursed by him,

(2) to prepare the annual budgets of the Department and bring to notice any items in which the expenditure is likely to exceed the sanctioned budget provision ;

(3) to maintain the service books of the establishment and the abstract general register of leave and absences, and to submit for orders the increment statements of all officials as they fall due,

(4) to keep a character-roll for each servant and see that his livery is properly taken care of and renewed on the prescribed dates,

(5) to maintain a strict account of the furniture of the office.

(6) to satisfy himself, by daily personal inspection, that the office apartments and premises are regularly dusted and kept tidy, and

(7) to be in charge of the Stores of the Office.

59. The accountant should maintain the following registers :—

(1) Cash book for entering daily receipts and expenditure of all kinds.

(2) Book of receipts issued for moneys received,

(3) Cash remittance register,

(4) Contingent register,

(5) Order book for contingent charges,

(6) Acquittance roll,

(7) Office order book.

60. *Cash book.*—The accountant shall enter in the cash book all money transactions as they occur noting the head of service against each item. Full details will be given to admit of the main points of each transaction being readily ascertained. All receipts, disbursements, and charges of whatever sort connected with the public services must be promptly and clearly shown in the cash book.

61. *Receipt books.*—A receipt shall be issued under the signature of the accountant and the Personal Assistant for every item however small of money received on account of the Department from the public.

62. *Cash remittance register.*—All cash remittances to the Treasury should be entered in a book called the cash remittance register with full details in respect of each item of money received and the head of account to which it is to be credited.

63. *Contingent register.*—The contingent register is a ledger under prescribed heads of the total daily expenditure against advances drawn from the Treasury for contingencies.

64. *Recouping funds.*—Whenever it is desired to adjust or recoup advances for contingent expenditure, the contingent register should be totalled and a bill drawn up to correspond with the totals.

Contingent bills will be checked by the Personal Assistant with the contingent register and the cash book before they are submitted for the Registrar's signature.

65. *Prompt payment.*—Contingent charges must be promptly paid and brought to account.

66. *Petty items.*—Charges for telegrams, freight and postage, also ordinary items of petty expenditure not exceeding one rupee, may be paid by the accountant without previous reference. All other disbursements require the previous authority of the Personal Assistant or the head clerk which should be obtained in the Contingent Order book or on a voucher form.

67. *Verification of balance.*—The head clerk should every week verify the actual cash balance with the cash book and initial the cash book in token of such verification and he shall also certify in the cash book that the cash balance is correct.

68. *Acquittance roll.*—The acquittance roll is a record of salaries and allowances disbursed to the establishment and of the receipts taken from the payees in acknowledgment. It should be drawn up after approval of the pay bills.

Pay and allowance bills of establishment will be checked by the head clerk before submission to the registrar through the Personal Assistant.

69. *Disbursement of pay.*—The amounts drawn on these bills must be disbursed without delay in the presence of the Personal Assistant or the head clerk.

The acquittance roll will be signed in the presence of the Personal Assistant or the head clerk who should satisfy himself that proper receipts have been taken for all sums disbursed, and that the bills and payments have been duly posted in the cash book.

70. *Custody of cash.*—Office funds must be deposited at the close of each day in the cash chest the key of which should be kept by the accountant. The accountant is forbidden from keeping office funds in his personal possession or from mixing private money with office funds.

71. *Guarding of cash.*—Ordinarily, the office watchman must sleep at night in or near the room where the cash is kept and when the amount in the cash book exceeds Rs. 500 two men should be deputed for this duty.

72. *Encashment of bills.*—The accountant is personally responsible for the encashment of bills.

73. *Budget provision.*—The accountant should bring to notice in writing any head of budget allotment under which the balance available is likely to be insufficient over the expenditure under that head for the remainder of the year.

74. *Service books.*—The accountant should post up the service book monthly from the office order book before preparing the pay bills.

75. *Increment statement.*—Statement of annual increments to members of the office establishment should be submitted by the accountant on due dates to the Registrar.

76. *Office furniture.*—Each article of office furniture should be labelled or painted, with numbers and a register thereof kept by the accountant.

Once a quarter the accountant should verify the register and report the result to the Personal Assistant.

When any article is lost or becomes unserviceable the fact should be reported to the Personal Assistant and also noted in the register.

Clerks are prohibited from removing articles of furniture from one room to another without the head clerk's permission.

77. *Stationery and forms.*—The stock of stationery and forms shall be under the charge of a responsible clerk. A register shall be maintained of articles of stationery received and given out.

The stationery register should be submitted monthly for the inspection of the Personal Assistant and verified by stock taking once a year.

Supplies should be issued to the members of the Department once a month according to the prescribed scale. When any unusual demands are made, the Personal Assistant's approval should be obtained before the demands are complied with. Casual indents made during the month will not be admitted unless good reasons can be shown.

78. *Registered forms.*—The printed forms in use in the office will be numbered and registered. No new forms may be prescribed and no alterations made in registered forms without the previous sanction of the Registrar.

79. *Supply of forms.*—The stationery clerk will keep the stock of printed forms and supply them upon monthly indents. He should be careful to see that a sufficient supply is maintained of each form, and should prepare and submit by the 15th of January to the Personal Assistant an indent for forms required.

80. *Obsolete forms.*—Obsolete and damaged forms should be weeded out when the indents are under preparation and utilized for slips or destroyed.

CHAPTER V.

Arrangement and custody of Records.

81. The records of the Department consist of :—

(1) Files relating to Co-operative societies,
(2) Files relating to Agricultural Banks,
(3) Files relating to other subjects,
(4) Monthly volumes of Government Proceedings,
(5) A limited number of office copies of printed reports, statistical tables and other departmental publications,
(6) Half a dozen collections of all orders, circulars, memoranda, etc., relating to the work of the Department,
(7) Bound volumes of the *Mysore Gazette* and
(8) Registers, character-rolls, life-insurance Premium Receipt books.

The records of the office will be preserved carefully in the record room in almirahs and racks and shall be in charge of a clerk of the office who shall be known as record-keeper and shall be responsible for keeping the records tidy, safe and in proper order. Records such as monthly volumes of Government Proceedings, Annual reports of the Department, bound volumes of the Gazette, etc., shall be arranged on racks. The other records shall be bound in stiff covers and placed in almirahs.

Files shall be of three kinds :—

(1) Files relating to Co-operative Societies,
(2) Files relating to Agricultural Banks, and
(3) Files relating to other subjects.

They shall be formed on the open file system, the papers of each file being arranged chronologically in the order of receipt and issue.

Files relating to Co-operative Societies shall bear the same number as the registered number of the societies to which they relate, this series of file numbers being distinguished by the addition of the letters "C.S." after the number.

Files relating to Agricultural Banks shall bear consecutive numbers and shall be distinguished by the addition of the letters "A. B."

Files on other subjects shall be consecutively numbered and shall bear no distinguishing marks.

Files relating to Co-operative Societies shall consist of the following sections :—

(*a*) Papers relating to the registration, the bye-laws, and the cancellation of society. These will be continuous files formed at the time of the registration of the society, and closed only when the society is cancelled.

(*b*) Files relating to loans formed at the time when the loans are applied for and closed when the loans are repaid.

(*c*) Files on miscellaneous subjects connected with the working of societies which will be numbered in annual series.

No special rules are required for the files relating to Agricultural Banks, as all files in connection with them are closed except the one reating to the annual administration report on their working.

Files on other subjects will be closed as soon as the subjects to which they relate are disposed of.

82. *Index register of files.*—The subject of each file opened should be indexed alphabetically for which purpose the record clerk will maintain an " Index Register of Files." This will show not only the file numbers but also the sections under the files relating to Co-operative Societies.

The alphabetical index should be prepared from day to day as the files are opened.

The index should not merely indicate the general subject of the correspondence but should be full and accurate.

83. *Contents sheet.*—A facing sheet of contents will be put up in every file as it is opened and each paper will be entered in the facing sheet as it is added on to the file.

83A. *Registers and returns.*—The registers and returns of the Department will be passed into the record room when they are no longer required for current use.

84. *Numbering of Almirahs.*—All the record almirahs and racks should be numbered and the number legibly painted thereon.

85. *Requisition slip.*—When papers are required from the record room for reference, a requisition slip or voucher signed by the officer making the requisition should be sent to the record clerk setting forth, as far as possible, the purpose for which the papers are required. These requisition slips should be kept in the place from which the paper is removed. A similar trace should be left by the record clerk in respect of papers removed from one file to another.

86. *Vouchers for records required.*—The record clerk will refuse to comply with requisitions for papers unless a proper requisition slip or voucher is received.

87. *Record receipt and issue register*—A Record receipt register and a record issue register shall be kept by the record clerk showing the record receipted or sent out from the record room. A note should invariably be made in the latter of records returned.

88. *Responsibility for return of papers to the record room.*—The person receiving the papers from the record room should be held responsible for their being returned as soon as possible.

89. *Return of voucher.*—When papers are returned to the record room, the requisition slips or vouchers received therefor should be returned.

90. *Restoration of papers returned.*—Papers returned to the record room should be kept back in their proper places without delay.

91. *Records to be kept tidy.*—The record clerk should see that the records are properly dusted and kept tidy and that they are duly protected from damp, insects, etc.

92. *Replacement of soiled file boards.*—Soiled or torn labels and file boards should be promptly replaced by fresh ones.

93. *Prompt compliance with requisitions for papers.*—Requisitions for papers from records should be promptly complied with by the record clerk.

CHAPTER VI.

RULES FOR THE DESTRUCTION OF OBSOLETE AND USELESS RECORDS.

94. Obsolete and useless records should, with the approval of the Personal Assistant be weeded out and destroyed in accordance with the schedule in Appendix F hereto.

Records requiring to be destroyed should, before destruction be examined and selected and sent up for the Personal Assistant's inspection.

Records, books, papers and registers chosen for destruction should be burnt in the presence of the Personal Assistant or the head clerk.

Records should be destroyed once a year only in the month of December. The destruction made in any year shall comprise papers which have passed their time limit calculated from the official year of their disposal.

A register shall be kept of all records destroyed, giving briefly the substance of the records, their dates and the last "To" or "From" number, if any.

Records enumerated in Appendix F should be permanently preserved.

CHAPTER VII.

MISCELLANEOUS.

95. A form for periodical inspection of the office of the Registrar of Co-operative Societies is printed as an Appendix H to this manual.

96. A memorandum of instructions to regulate the work of the Inspectors of Co-operative Societies forms is also published as an Appendix G to this manual.

97. Subject to the general control of the Registrar, the Deputy Registrar of Co-operative Societies will exercise the powers of the Registrar with respect to the Districts of Kadur, Shimoga, Tumkur and Chitaldrug.

APPENDIX A.

The present subordinate staff of the Co-operative Department is as follows :—

INSPECTORS OF CO-OPERATIVE SOCIETIES.

Permanent.

2 (80–4–100)
5 (60–4– 80).
10(40–4– 60).

Pro-rata (Temporary).

13 (40–4–60).

CLERKS.

Head clerk (60–4–80).
Clerks 2 (45–3–60).
" 6 (30–3–45).
" 6 (20-2-30)

Pro-rata (Temporary).

7 (30–3–45).

APPENDIX B.

List of general and special registers to be maintained in the office of the Registrar of Co-operative Societies in Mysore.

1. English " From " register.
2. Kannada "From " register.
3. English " To " register.
4. Kannada " To " register.
5. D. O. registers.
6. Tappal book.
7. Local delivery book.
8. General diary.
9. Petition register.
10. Register for transmission of papers.
11. Indexes to registers of files (C. S.).
12. Register of loans granted by central banks.
13. Do do out of His Highness' Fund.
14. Do do out of State Funds.
15. Do do by the Department of Industries and Commerce.
16. Record requisition register.
17. Register of office furniture.
18. Register of tents.
19. Register of applications received for the registration of societies.
20. Register of societies registered.
21. Register of suits filed in the office.
22. Office order book.
29. Leave register.
30. Register of books, maps, magazines, topo sheets, etc., of the office library.
31. Register of books issued.
32. Register of applications for appointments in the department.
33. Stationery receipt register.
34. Stationery issue register.
35. Stationery " K " register.
36. Travelling allowance ledger abstract.
37. Travelling allowance register of the Registrar.
38. Do do do Deputy Registrar.
39. Do do do Inspectors.
40. Do do do Honorary Supervisors.
41. Do do do establishment.
42. Cash book.
43. Contingent register.
44. Order book for contingent charges.
45. Register of advances.
46. Baraward register.
47. Register of service books.
48. Register of premium receipt books.
49. Register of lands owned by the members of the Department.
50. Attendance register of officials.
51. Do do peons.
52. Register of papers sent to and, received from, camp.
53. Reminder register.
54. Register of service postage stamps.
55. Register of records destroyed.
56. Register of forms.
57. Record issue register.
58. Inspection minute book.

APPENDIX C.

LIST OF RETURNS TO BE SENT FROM THIS OFFICE.

Serial number	Subject	To whom	Due date	Authority on the subject.
1	General Administration Reports on the working of Co-operative Societies and of Agricultural Banks.	Secretary to Government, Departments of Education and Agriculture.	15th October. ..	G. O. No. Fl. 2550—B. 27-13-2, dated 16th October 1913.
2	Brief sketch of the working of the Department for the Dasara Address.	Do	31st July.	....
3	Half -yearly statements showing the demand, collection and balance in respect of supplies made on credit by this Department for six months.	Do	1st August and 1st February.	G. O. No. 6438-78—San. 4-10-56, dated 9th March 1912.
4	Quarterly returns of dismissals of Government servants of and above the rank of peons.	Do	1st week of July, October, January and April.	G. 1214-5—G. F. 124, dated 2nd September 1904.
5	Two copies of all departmental circulars and orders.	Do	Monthly	G. 683-723—G. M. 65-09-1, dated 6th August 1909.
6	Confidential Reports about Gazetted Officers. (Half-yearly).	Do	20th July and 20th January.	G. 5256-93—G. M. 233-14-1, dated 23rd November 1914.
7	Statement of suits filed and decrees granted (Half-yearly).	Do	1st January and 1st July.	G. O. No 5559-67—A. & I. 155-14--2, dated 28th June 1915.
8	Quarterly Journals and Advance Tour Programmes of the Registrar and the Deputy Registrar.	Do	1st week of July, October January, and April.	G. O. No. 6652-700—A. & I. 67-15-20, dated 15th May 1916.
9	Statement showing the business done in the office.	Secretary to Government, Departments of Education and Agriculture.	Before the end of the month following each quarter.	G. O. No. 688-726—E. & A. 8-15-1, dated 28th October 1915.
10	Budget Estimates	Secretary to Government, Departments of Education and Agriculture, and Comptroller.	Between 3rd to 12th March.	Fl. 3396-444—G. F. 107-16-1, dated 19th December 1916.
11	Gradation list of officials	Secretary, E. &.A., Comptroller, Superintendent, Government Press.	1st September ..	G. 5495-535—G. M. 139-13-14, dated 21st January 1914.

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APPENDIX C—*concld.*

Serial number	Subject	To whom	Due date	Authority on the subject.
12	Contingent Bill	Comptroller ..	Monthly	....
13	Permanent Advance Acknowledgment ..	Do	15th July	Article 78, C. A. C. Vol. 1, 7th Edition.
14	Schedule of Establishment	Do ..	15th August . ..	No. 2135—T. A. S. II of 1003, dated 26th June 1911.
15	Ways and Means Estimate, Loans to Co-operative Societies.	Comptroller, and Financial Secretary.	15th April	
16	Quarterly Returns of pending pension applications.	Financial Secretary. ..	1st week of July, October, January and April.	No. Fl. 7122, dated 3rd May 1909.
17	Annual Returns of Europeans and Eurasians employed in this office.	Chief Secretary ..	January	G. O. No. 4418-35, dated 27th January 1911.
18	Monthly Journal of work done and inspections made by the officers during their tours.	Secretary, E. & A. ..	Monthly	G. O. No. 143—E. A. G., dated 24th August 1916.
19	List of candidates eligible for Amildari and Deputy Amildari.	Revenue Secretary ..	31st August . ..	
20	Return of officials drawing a pay of Rs. 70 and above	Do ..	15th July	Fl. 5498-588—S. & R. 186-05-8, dated 28th April.
21	Indent for stationery articles and forms ..	Superintendent, Government Stationery.	31st March 15th ~~15th February, 31st March.~~ February	
22	Statement of Societies registered	Compiler, *Mysore Gazette.*	15th of every month. ..	
23	Statement of Societies cancelled	Do ..		
24	Statement of scholarships sanctioned in this Department during the half-year.	I.-G. of Education ..	15th of the month following the half-year.	G. O. No. 1803-50—Edn. 12-15-10, dated 21st October 1915.

APPENDIX D.

List of returns due to the office of the Registrar of Co-operative Societies.

No.	Subject	From whom	Due date
1	Abstract of receipts and disbursements.	Societies ..	10th of every month.
2	Loan statement	" "	" "
3	Statement showing membership.	" " (Unlimited once only)	" "
4	Committee meeting proceedings.	Societies ..	" "
5	Cash certificate	" "	" "
6	Annual statistics	" " (and agricultural banks).	End of July.
7	Balance sheets and General meeting proceedings	" "	January and July and soon after the general meeting is held.
8	Diaries and T. A. Bills ..	Inspectors and Honorary Supervisors.	10th of every month.
9	Pay bills	Inspectors ..	" "
10	Tour programmes	" "	" "
11	Audit reports	" "	As each society is audited.
12	Progress reports about societies started and audited, Conferences held, etc.	" "	January and July.
13	Progress reports of steps taken to recover moneys from defaulting members of agricultural banks.	Amildars ..	10th of every month.
14	Statement of recoveries made from agricultural banks.	District treasuries ..	15th of the month.
15	Correction slips to the above ..	Comptroller ..	As corrections are made.
16	Statement showing disposal of suits referred to arbitration.	Inspectors ..	10th of every month.

APPENDIX E.

List of Publications issued periodically.

1. Annual reports on the working of co-operative societies (English).
2. Do do agricultural banks. (English)
3. List of societies (English).
4. Do (Kannada).
5. Kannada reports on the working of co-operative societies.

APPENDIX F.

Rules relating to the Preservation and Destruction of Records.

I. The following records should be permanently preserved :—

(1) " A " sections of files relating to co-operative societies.

(2) Files relating to agricultural banks.

(3) Files on other subjects where the subjects are of permanent interest or value.

(4) Monthly volumes of Government Proceedings.

(5) Bound volumes of English and Kannada Gazettes.

(6) Collections of important orders, circulars, memoranda, etc., relating to the work of the department.

(7) Files index registers.

(8) Acquittance rolls.

(9) Registers of societies registered and cancelled.

(10) Receipt and issue registers.

(11) Copies of schedules of establishment.

(12) Correspondence relating to establishment, appointment, leave and punishments, etc.

II. The following should be destroyed after the expiry of the period prescribed in each case :—

(A.)

Files on general subjects where the subjects are not of permanent interest or value. Contingent registers. Office order books.	Ten years.

(B.)

" B " collections of files relating to co-operative societies.	Two years after the final and complete adjustment of the loans dealt with in the files.

(C)

"C" collections of files relating to co-operative societies.	Two years.

(D)

Attendance register, local delivery book, tappal books, service stamps accounts, proof copies, leave applications and all draft copies of periodical returns, reports ,etc.	Two years.

APPENDIX G.

Memorandum of instructions to regulate the work of the Inspectors of Co-operative Societies :

The work of the Inspectors of Co-operative Societies can be classified under the following heads :—

(1) Formation of new societies.

(2) Starting the work of societies newly registered and cancellation of hopeless ones.

(3) Inspection of societies.

(4) Auditing the accounts of societies.

(5) Verification of balance sheets.

(6) Investigation of loan applications.

(7) Recovery of loans.

(8) Submission of annual accounts.

(9) Touring work.

(10) Submission of monthly diaries.

(11) Investigation of the reduction of indebtedness effected by rural credit societies.

(12) Miscellaneous.

(1) *Formation of new societies.*—Formation of fresh societies will naturally take a prominent place in the programme of the inspector's work. Societies should be started only where they are really required. It should, however, be clearly understood that consolidation and development of societies already existing, is as important as the formation of new ones. The co-operative movement can be of lasting benefit to the State only, if the spirit of co-operation develops fully among the people. The inspectors can hasten such a development if, in their visits to societies, they lay special emphasis on the primary importance of personal and mutual credit, efficient honorary management and supervision, punctuality in transactions and equality of treatment among members. Consistently with these vital considerations, the work of expansion should proceed side by side with consolidation. And in the work of expansion, the inspectors will be expected to take advantage of circumstances favourable to the introduction of forms of co-operation other than credit.

(2) *Starting the work of societies newly registered and cancellation of hopeless societies.*—Every inspector should see that all the societies in his charge start work immediately after their registration. Where it is impossible to start the work of the society or its affairs have fallen into hopeless disorder, a report should be made of the facts with a view to its registration being cancelled. The inspectors should also see whether there is anything in the nature of a competition between societies, whether a judicious grouping of societies would not be more beneficial and according to the circumstances of each case, steps should be taken for the combination or cancellation or the formation of fresh societies.

(3) *Inspection of societies.*—All the societies in charge of an inspector should be visited by him at least twice during a year. The visits should result in a thorough inspection of the working of the societies. The inspector should also arrange for at least two Committee and two general meetings of each society during which he should have a free and practical discussion with the members regarding the society's working and its improvement. At every inspection, a detailed note should be maintained by the Inspector, of the points which require his attention. As far as possible, the matter should be settled at the time of inspection. But if this is not possible, the keeping of a note will enable the inspector to take it up at a subsequent inspection at the point at which he left it on the previous inspection.

(4) *Auditing the accounts of societies.*—Before the end of July each year the inspectors should finish the auditing of accounts of all the societies in their charge up to the end of June. The accounts of every society must, if possible, be audited completely. But where the business done by a society is very large, the accounts of such a society may be test-audited. In any case, the accounts must be available by the end of the official year so that the preparation of the annual report may not be delayed.

Backward societies should be compelled to hold a general meeting, adopt the subsidiary bye-laws framed by the Registrar, admit more members and collect some capital, thus shewing an all-round improvement over the previous year's transactions. None of the societies should fail at the close of the year to furnish the necessary accounts.

The audit and inspection reports of inspectors should not be a mere catalogue of the defects noticed in the working of the societies but should clearly indicate steps taken to rectify the omissions. It is very essential that the inspectors should leave with the society a Kannada summary of the defects noticed together with their suggestions for removing them. They should as far as possible see that errors are rectified before they leave the place. In their subsequent inspection, they should satisfy themselves as to whether the defects noticed by them have been set right in accordance with the instructions given by them. Audit, to be useful, must be thorough and searching and every defect noticed must be reported. Such of them as can be set right by the inspectors should be set right and orders obtained regarding the rest. Special attention should be paid to the accuracy of figures.

Every inspector is required to audit the societies in his charge at least twice a year and oftener, if possible. The help of the supervisors may be freely obtained in audit and inspection work.

Form of audit of Co-operative Societies.—The audit of a society must be made at its registered headquarters and should be conducted on the following lines.

PRELIMINARY.

1. What is the area to which the society's operations extend? And is this area restricted in accordance with the bye-laws?

2. Has the society kept the books and accounts properly?

REGISTER OF MEMBERS.

3. Is the register of members properly maintained?

4. How many new members have joined since last audit?

5. Have all new members been elected formally and paid their admission fees?

6. Have any members been expelled or withdrawn? If so, for what reasons?

7. Is a property register maintained? And is it kept up-to-date?

CAPITAL.

8. What is the capital of the society and how is it raised?

9. Is there any prescribed limit to the capital? If so, has the limit been exceeded?

10. Have repayments on account of principal and interest been punctually made?

11. Are the borrowing powers of the society duly fixed by the members in a general meeting? Have these powers been exceeded?

CASH BOOK.

12. Does the opening balance of the present audit agree with the closing balance of last audit?

13. Is the daily balance signed by the Secretary?

14. Have you checked all items of receipts and expenditure with subsidiary accounts and vouchers? If not, why not?

LEDGERS.

15. Have you traced all the entries to the cash book?

16. Are loans to individual members granted only after full consideration by the Committee?

17. Are there any overdue loans? If so attach a list of these to the note and mention against each the date of the original advance and the prospects of recovery as far as can be ascertained.

18. Is the purpose of each loan duly recorded? Are repayment kists fixed with reference to the purpose of loans?

19. Have any loans been misapplied? If so, what action has been taken?

DEPOSITS TAKEN BY THE SOCIETY.

20. What is the amount of the deposits made by (*a*) members, and (*b*) non-members? Is the society allowed to accept deposits from non-members?

21. Have you scrutinized the pass books of the members present and found that the deposits and withdrawals are properly accounted for in the cash book?

PROCEEDINGS BOOKS.

22. Are the minute books properly written and meetings regularly held and attended?

23. Are credit limits for each member fixed and are the purposes for which loans are granted duly considered and sanctioned by the members in a general meeting? And does the panchayet, within such limits, subsequently carry out the duties of supervision and careful scrutiny imposed on it by bye-law?

GENERAL.

24. Have you verified the cash book balance with the cash in hand and found it correct ?

25. Have you explained the meaning and importance of the Reserve Fund ?

26. What is the amount of the Reserve Fund ?

27. What rate of interest does the society pay on loans and deposits ?

28. Is the working capital of the society sufficient for the legitimate needs of its members ? If not, what steps does the society propose to take to find sufficient capital ?

29. Was the annual general meeting held and were the Panchayet and office bearers duly elected ?

30. Have you explained the society's bye-laws to the members ?

31. Has the society a copy of the Co-operative Society's Regulation ? Have you explained the important sections in the Regulation and the "dispute" procedure to the society ?

32. Has the society a copy of the Registrar's Vernacular Circulars ? Do the members understand the circulars ? If not, have you carefully explained them ?

33. Are the accounts on the whole well, punctually, and correctly kept ?

34. Is the management efficient ?

35. Have the defects pointed out in the last audit note been remedied ?

36. Are there any remarkable or unusual matters to bring to the Registrar's notice ?

37. Audit reports should be accompanied with the following certificate :—

I certify that I have this day completed the local audit of the accounts of the.....Bank, Limited.

No.....

.....Society, Limited—Unlimited. .....

.....Taluk.....District.

The accounts for the period.....to

.....have been scrutinized in detail, corrected where necessary, and left in clear order and up-to-date.

The Bank—Society is .. { A–(very good). B–(good). C–(fair). D–(bad and unco-operative). E–(financially dangerous). }

Dated..... *Signature* .....

BRIEF REASONS FOR CLASS ALLOTTED.

The classification of societies is a difficult matter and the tendency to underclass should be guarded against. For instance, if a society has had bad crops and has for that reason been unpunctual in repayment it does not follow that it is either unsound or bad from the co-operative point of view. Erroneous classification is generally due to lack of local knowledge ; for lack of local knowledge is responsible for want of confidence on the part of those responsible for supervision and audit. The tests to apply to co-operative efficiency are roughly as follows. A progressive society must show :

(*a*) increasing deposits by members ;

(*b*) increasing reserve funds ;

(*c*) profitable use of money borrowed, as betokened by increased assets ;

(*d*) diminishing outside debts ;

(*e*) punctuality in repayment ;

(*f*) a full sense of mutual responsibility ;

(*g*) full mutual knowledge ;

(*h*) mutual control and keen interest on the part of all the members.

Societies must be given to understand that failure to progress in co-operative efficiency will result in a loss of prestige and, therefore, of credit.

5. *Verification of balance sheets.*—Balance sheets sent to inspectors for verification should be returned by them within a week. If the inspectors are present at the general meetings at which these balance sheets are passed, they can attach a certificate of accuracy when the proceedings are submitted to this office. For want of such a certificate, many balance sheets have to be kept undisposed of.

6. *Investigation of loan applications.*—The inspectors will note that loan applications referred to them for report after investigation should ordinarily be resubmitted within a month after they are received by them. Recommendations for loans in which Committee members require 20 per cent or more of the total, will not be accepted and should not be sent up. Inspectors should pay special attention to the financial condition of societies in which Committee members have taken more than 20 per cent of the loans and report in their diaries, and also independently, on the steps necessary to improve the condition of such societies.

Every inspector will report every month how many loan applications and balance sheets are pending with him and when he expects to submit them.

7. *Recovery of loans.*—Inspectors are expected to use their best endeavours for the recovery of loans due to unions and central banks by the primary societies. They should, sometime before a loan falls due visit the society and take steps for its recovery. And they are also expected in the course of their visits to anticipate applications for loans by societies and to obtain a general idea of their credit worthiness so that a detailed subsequent investigation will be facilitated.

8. *Submission of annual accounts.*—With a view to systematize and secure uniformity in the compilation of annual statistics required in connection with the Annual Administration report on the working of Co-operative Societies in the State. the following instructions are laid down for the guidance of all inspectors.

CLASSICATION OF SOCIETIES.

The main groups into which societies are divided are (1) central, (2) agricultural and (3) non-agricultural. The central societies include the Bangalore Central Co-operative Bank, the District Central Banks and Federal Co-operative Banking Unions. The agricultural societies are those which have drawn the bulk of their membership from agricultural classes. Membership is therefore the only criterion to distinguish agricultural from non-agricultural societies without any reference whatsoever to the place at which the society is situate. Thus a society working at a taluk or District Headquarter place will be an agricultural one, if the majority of its members belong to the agricultural classes or have agriculture as their principal occupation or depend upon it for their means of livelihood. Even rice-hulling and lift irrigation societies come under agricultural if they have drawn the majority of their membership from the agriculturists. All other societies will be non-agricultural.

Of these three main divisions, the agricultural and the non-agricultural societies are again sub-divided into I. Credit, II. Purchase and sale, III. Production, IV. Production and sale, V. Insurance, and VI. Miscellaneous.

The first sub-division, *viz.*, credit requires no explanation. All weavers' societies, co-operative stores come under Class II, rice-hulling and lacquerware societies under Class IV, the district agricultural association under class VI and all other societies under class I.

The following are the statements to be compiled for each of the three main types of societies :—

I. Number and constitution.
II. Receipt and expenditure.
III. Balance sheet.
IV. Profit and loss.

Besides the above, the following additional statements should be compiled for all kinds of societies without any distinction.

1. Loans arranged according to security.
2. Loans arranged according to purpose.
3. Stock statement (only for distributive stores and weaver and other productive societies).
4. Membership statement.
5. Demand, collection and balance statement.
6. Meetings held.

After the statistical tables have been received from all the societies in their range, the inspectors should sort them according as they are central agricultural or non-agricultural societies. The figures should be verified and then posted into the proper forms. While entering the figures, care should be taken to club together societies of the same kind, so that the totals of the figures relating to them may be easily struck. Societies with limited liability should be distinguished from those with unlimited liability and totals struck separately for each separate class.

As regards the additional statements referred to above, *viz.*, 1 to 6 inclusive, there need be no such classification totals and it is enough, if one total for all the societies is given in each of those statements.

These instructions are very important and should be carefully borne in mind while compiling the accounts.

9. *Touring work.*—Every inspector will be required to tour for at least 240 days during the year beyond his headquarter at the rate of 20 days per month according to a definite programme copy of which should be sent in advance to the Registrar every month. When the number of days during which an inspector has toured falls below this limit of twenty days, he will submit an explanation of the cause of the deficit that month.

Inspectors should keep notes or diaries of the work done and to be done by them. This enables them to work systematically according to a plan. For instance, it has been noticed in many of the inspectors' diaries that there is a reference to misunderstanding or mismanagement or some other defect in a society but their subsequent diaries do not contain an account of the steps taken by them to set matters right. This is highly objectionable and shows a total lack of a sense of responsibility on the part of the inspectors.

When an inspector visits any society, he should not be content to merely complete the particular item of work which took him there and then pass on to the next society. He should, as far as possible, attend to all the matters in respect of which the society stands in need of advice., instruction or guidance. He should also see how far the society has interested itself, and is capable of interesting itself, in the work of village improvement, village savings bank, etc., and encourage it in its undertakings. Special attention should also be paid during tours to forming societies for the benefit of the depressed classes and the poorer agricultural labourers and societies in existence should be encouraged to admit members of such classes.

10. *Submission of monthly diaries.*—With a view to secure uniformity in the form of monthly diaries submitted by the Inspectors of Co-operative Societies, the accompanying form is prescribed and the inspectors are directed to submit their diaries in that form together with a facing sheet shewing the abstract of work done during the month.

FACING SHEET.

Diary of.....
Inspector of Co-operative Societies,.....Circle, for the month of.....191 .

PRESENT CHARGE.

Serial No.	Names of Taluks	Number of Unions and Central Banks	Number of Credit Societies	Number of societies other than credit (to be detailed)	Number of Agricultural Banks
1					
2					
3					
4					
5					

Due date.— 10th of the succeeding month.
Date of submission.
Date of receipt.
Date of return with remarks.
Date of resubmission with explanation.

Abstract.

1. Number of days toured.
2. Number of nights camped out.
3. Number of miles travelled—
   By rail By road.
4. Number of societies visited.
5. Number of societies—
   (*a*) partially audited. (*b*) fully audited.
6. Number of loans reported on
7. Number of society meetings attended—
   Committee or General.
8. Number of suits disposed of.
9. Number of papers pending for more than one month at beginning and end of the month.
10. Special work done (in detail) such as
    (*a*) New credit societies formed excepting (*d*).
    (*b*) Increase of membership and working capital in societies inspected.
    (*c*) New non-credit societies formed (specify preparation work and also setting apart of portion of working capital for industrial and other non-credit purposes).
    (*d*) Co-operative work for depressed classes (societies formed or members included in old societies).
    (*e*) Note other important points for special notice.

N. B.—For items (*a*) to (*d*) give figures both for the month and from the beginning of the year.

Diary of Co-operative Societies Circle for Inspector of 19 .

Month and date	Places visited		Number of miles travelled		Details of duty performed (brief narrative of work done should be given here with references in cases of reports, etc., submitted to the office).
	Taluk	Village	By rail	By road	

11. *Investigation of reduction of indebtedness effected by Co-operative Societies.*—With a view to ascertain the extent to which Co-operative Societies have benefited their members, the following Circular No. 2228-2257—C. S., dated 1st October 1917 was issued by the Registrar prescribing a periodical examination of the economic condition of the members of Co-operative Societies.

The co-operative movement was introduced into Mysore about twelve years ago and over one thousand societies are working in different parts of the State with a membership of about 65,000 and a working capital of about Rs. 60,00,000. The principal work of these societies being the financing of their members, the Registrar is of opinion that the time has arrived for forming an estimate of the extent to which rural credit societies have really effected an improvement in the material condition of their members. With a view to arrive at such an estimate, the Registrar desires that a survey under the headings noted in the accompanying statement should be undertaken by all inspectors for all rural credit societies. The information required above should be collected in the presence of the President, the Secretary and the other Committee members of societies and, as far as possible, at general meetings. This will enable the societies themselves to undertake similar investigations at periodical intervals. The accuracy of the information will depend upon the tact, interest and enthusiasm brought to bear upon the work by the Inspectors. It should be clearly impressed upon all societies that the information collected in the course of this investigation will be treated as strictly confidential and is required solely to find out how far societies have benefited their members and to increase their sphere of usefulness.

Every Inspector will be required to finish the investigation of at least eight to twelve rural credit societies during this year, preference being given to societies which have worked with loans from central institutions. A special paragraph will be devoted by each inspector to the work turned out by him in this connection and the report of each investigation will be submitted as soon as the investigation is completed. The more experienced and intelligent inspectors will be expected to investigate not less than twelve societies, while none should go below eight.

1. Name of society.
2. Total number of inhabited houses in the area served by the society.
3. Population of the area.
4. Number of members in the society.
5. Working capital of the society.
   (*a*) Shares.
   (*b*) Deposits.
   (*c*) Loans.
6. Number of indebted members.
   [Whether to society or others.]
7. Total indebtedness of persons mentioned in column 6.
   (*a*) At the time of joining the society.
   [Mention also the rate of interest.]
   (*b*) At the time of this investigation.
   i. to the society.
   ii. to others.
   [Mention rates of interest.]
8. How much of the indebtedness mentioned in column 7 has been incurred for *increasing assets.*
   [Mention here what amount has been actually utilized for the purchase of land, improvement of land, increase of working capital, etc. Relief of prior indebtedness *not* to be included in this column.]

9. Total assets of the persons mentioned in column 6.
   (a) At the time of joining the society.
   (b) At the time of investigation.
   [Take into account here as far as you can the value of houses, lands, cattle, jewels, grain, implements, etc.]
10. Net assets of those in column 6.
   (a) At the time of joining society.
   (b) At the time of investigation.
   [Deduct Column 7 from Column 9.]
11. Change effected by the society in the economic condition of its members.
   (a) Worse.
   [In how many cases and to what extent. Include here all cases in which liabilities have increased without corresponding increase of assets, both liabilities and assets have increased but proportion between them is worse than at time of joining society, or liabilities remain unaltered while assets have diminished and give reasons in detail.]
   (b) Better.
   [In how many cases and to what extent. Include here cases in which liabilities are reduced, assets have increased or proportion between them improved.]
   (c) Unaltered.
   [In how many cases.]
12. Remarks.
   [Mention here any special results you notice as having been [produced by the society, *e.g.*, diminution of illiteracy, or of intemperance, increased attention to village improvement, general reduction in the rate of interest in the area under consideration, improvement in social conditions, etc. Support your statement by specific facts.]

MISCELLANEOUS.

12. *General hints.*—The inspectors should keep themselves in touch with the revenue authorities in their respective circles, attend taluk and hobli conferences held therein as far as possible and take advantage of the occasion to spread correct ideas of co-operation by delivering addresses to the people assembled at such conferences.

The inspectors should work in co-operation with the officers of other departments and may freely indent on them for help in starting and developing societies. The officers of the Revenue and Economic Conference departments are likely to be of great use to intelligent and tactful inspectors.

Inspectors should always bear in mind that the primary object of co-operation is to improve the condition of the poorer classes; attempts to use co-operative credit chiefly for the benefit of well-to-do persons, who could as easily raise loans from banks ,etc., should be discouraged. A true Co-operative Society will have a large number of small loans and not a small number of large loans benefiting a few influential members only.

Societies for the benefit of depressed classes should always have among its members a few influential men who take an interest in elevating them. It is no use starting societies with only panchama members. In such societies and others for the benefit of the poorer classes, share-capital should be low, and may even be eliminated, if necessary.

INDUSTRIAL SOCIETIES.

Weaving.—Producing societies may be formed at all large weaving centres; and a central store may be established for selling the cloths. The industries department has undertaken to study the market and devise and teach patterns that are likely to command the market.

Other industrial societies should usually be formed only where the members show some business capacity, and are able to run the whole concern on a commercial basis that is to buy up the raw material and place the finished product on the market.

Manure societies may be formed at taluk Head-Quarters and should work as agents of the Agricultural department.

A tabular statement in the form appended should be submitted by each inspector before the 15th January and the 15th July in each year.

The work of the inspectors will be judged by the extent to which they have carried out the above instructions of the Registrar. Increments or promotions will not be granted unless, as judged by the standard set above, the work of the inspectors is considered satisfactory.

TABULAR STATEMENT.

Name of Inspector.		
Societies in his charge	Number of Societies.	
	Number of members.	
	Extent of working capital.	Raised by shares.
		Raised by local deposits.
		Raised by loans from outside.
Number of days on tour.		
Number of Societies organized.		credit / non-credit
Number of Societies inspected.		
Number of Societies audited.		
Number of loan applications investigated.		
Extent of help received.		
Remarks.		

~~APPENDIX II.~~

Form of annual reports to be read at the annual general meeting of a Co-operative Society.—With a view to enable the general body of every Co-operative Credit Society to get a clear idea of the true financial condition of the Society and to take suitable steps for its efficient management, the Registrar has prescribed the accompanying form of a report to be read by the Secretary at the annual general meeting of each society. Any other point on which information may be required to be given according to the nature of the business transacted by any particular society may also be given in the Report. The Registrar desires that all the Co-operative Societies intended for credit purposes will adopt this form for being read at the annual meetings.

The statements of Receipts and Expenditure, Profit and Loss and Balance Sheet of the Society for the year..... are given below :—

Explanatory Memos.

Interest earned is Rs.

Net profits amounted to

Members.—The total number of members at the beginning of the year was . Admissions during the year were and withdrawals and the total number at the close of the year was

Shares.—The total number of shares is of Rs,..... each and the number subscribed for is and the number of share-holders is.....

The paid-up share-capital amounted to Rs. as against Rs. of the last year.

There are.....members belonging to the depressed classes and they have paid up Rs. towards share-capital.

Deposits.—There were depositors of whom..... were members and .....non-members.

The total amounts of deposits attracted during the year amounted to Rs. The amount held at the end of the year was Rs. of which Rs. was from members and Rs. from non-members.

Loans.—A sum of Rs. has been borrowed from the bank repayable in instalments and Rs. lent to members. The total amount of loans and interest (if any) overdue to bank was Rs. at the close of the year.

The reserve fund of the society amounts to Rs.....of which a sum of Rs. has been invested in the bank and the balance of Rs. utilized as part of the working capital of the society.

The total loans issued during the year amounted to Rs. in cases, of which the amount taken by the committee members was Rs. or per cent. of the total loans.

The amount of loans outstanding at the end of the year against all the members was Rs. of which the loans outstanding against the committee members amounted to Rs.....

Out of the total loans outstanding a sum of Rs. was overdue at the end of the year and a sum of Rs. was repaid by renewal.

(Mention here the names, if any, of committee members from whom loans are overdue, or who have repaid by renewals and the amounts.)

Loans overdue for more than two years are the following :—

Name of person.	*Amount.*
1.	
2.	
3.	
4.	

(Mention also steps taken for recovery).

The purposes for which the loans were given were as follows :—

	Rs.
For discharge of prior indebtedness	
For agricultural improvement.	,,
Purchase of cattle, implements, etc.	,,
For payment of kandayam.	,,
For marriage and other ceremonial expenses.	,,
For other non-productive purposes.	,,

Suits.—Suits of the value of Rs. have been filed in the Registrar's office out of which were disposed of during the year. There were decrees for a sum of Rs. pending execution by revenue authorities.

Information on the following points is also to be given :—

1. Villages included in the jurisdiction of the society.
2. Population of each village and number of members from each village.
3. Establishment and contingent charges.
4. Any other information relating to the working of the society.

APPENDIX I.

Inspection of Registrar's Office.

In addition to the monthly test inspection prescribed by paragraph 5 of the suggestions for improving the efficiency of officers (G. O. No. G. 6421-68—E. A. 7-14, dated 19th December 1914) the office of the Registrar of Co-operative Societies shall be inspected once a year by the registrar or under his direction by the Deputy Registrar and the results of the inspection should be submitted to Government in the following form :—

(1) Name of inspecting officer with designation.

(2) Duration of inspection.

Date commenced—

Date concluded—

(3) Previous inspection.

Date—

Name of inspecting officer.

Buildings.—(*a*) What is the general condition of the office buildings ?

(*b*)–Is the accommodation sufficient and suitable ?

(*c*) Are the rooms and premises kept clean ?

Attendance register.—(*a*) Is an attendance register maintained ?

(*b*) Is the attendance regular ?

(*c*) Who checks the register ?

List of sanctioned scale of establishment.—Is an up-to-date list of the sanctioned scale of establishment of the department together with a nominal roll maintained with quotations of the numbers and dates of the Government Orders sanctioning the establishment ?

Record of qualifications and service of Ministerial Officers.—Is a record of the qualifications and services of the Ministerial Officers maintained up-to-date ?

Service Registers.—(*a*) Is a Service Register maintained for every permanent official and brought up-to-date.

(*b*) Where and in whose custody are these registers kept ?

Office order book—Is an Office Order Book maintained for entering orders of leave, punishment ,etc. ?

Register of applications for appointment.—Is a register of applications for appointments maintained and are selections made there from ?

List of distribution of work.—(*a*) Is a list showing the distribution of work among the members of the clerical staff maintained ?

(*b*) Is the work assigned to each official sufficient without being excessive ?

Arrear lists.—(*a*) Does every official prepare and submit once a month lists of references pending with him ?

(*b*) Are these lists scrutinized carefully and consolidated by the Chief Ministerial Officer and submitted for orders by the 5th of the month following ?

(*c*) Are any cases pending unnecessarily ?

(*d*) Are the delays noticeable in the case of references, if any, pending for more than three months unavoidable and properly accounted for ?

A copy of the latest arrear list may be appended.

Periodical reports and returns.—(*a*) Is a statement of the periodical reports and returns due, the dates on which they are due and dates of their actual submission prepared and maintained up-to-date ?

(*b*) Is it scrutinized monthly by the Chief Ministerial Officer ?

(*c*) Which are the returns, if any, overdue at the time of inspection ?

Furniture.—(*a*) Are all articles of furniture duly labelled or painted with numbers ?

(*b*) Is a register of the furniture maintained with entries therein of details as to the cost of purchase of each article ?

(*c*) Is the register verified once a quarter and the result reported to the Registrar ?

Is the furniture adequate to the needs of the office or more than necessary ? What is the condition of the furniture ?

(*d*) Is a note made in the furniture register of all articles that are lost or are unserviceable ?

Tents.—Is a register maintained for tents ? Who is in charge of the tents ? Are they kept in a safe place ? Is the condition of the tents being examined at least once a month and the result reported to the Registrar.?

Stationery forms.—(*a*) Is the stationery in the custody of a responsible clerk ?

(*b*) Are the stock and issue registers regularly maintained ?

(*c*) Are they submitted monthly for the inspection of the officer in charge ?

(*d*) Is the consumption of stationery within the sanctioned scale ?

(*e*) Is a stock taken once a year of the stationery articles in hand before the annual stationery indent is forwarded to the Superintendent of the Stationery Department ?

(*f*) Is a general indent book maintained for monthly issue of stationery ?

(*g*) Are old and unserviceable articles sold by public auction and the proceeds credited to the Government (*vide* Rule 19 of the stationery rules.)

(*h*) Who keeps the stock of forms ?

(*i*) Are the printed forms in use numbered ?

(*j*) Are the forms neatly arranged ?

(*k*) Is a register of periodical issue of stationery maintained ?

(*l*) Are absolute and damaged forms weeded out ?

Standing orders.—(*a*) Is a complete set of the standing orders of Government relating to the work of the Department maintained ?

(*b*) Is it provided with a table of contents and an index ?

Library.—(*a*) In whose charge is the office library ?

(*b*) Is a register maintained for entering books and publications as they are received and is it written regularly ?

(*c*) Is a general catalogue of the library maintained up-to-date ?

(*d*) Is there a card index catalogue according to subjects and authors ?

(*e*) Are all books received into the library correctly labelled and deposited in their appropriate places ?

(*f*) Are any books issued without a receipt or lent to strangers without permission ?

Correspondence Register.—(*a*) Are the receipt and issue registers of communications properly maintained with cross reference regularly marked ?

(*b*) Are local delivery and post books maintained ?

(*c*) Are the registers written up neatly and the entries concise and clear ?

Copying and despatching.—(*a*) Is there any delay in fair-copying letters ?

(*b*) Are all papers despatched invariably within the time fixed in the office manual ?

(*c*) Is the issue register checked once a month by the Chief Ministerial Officer ?

(*d*) Are all the registers periodically examined by the Head clerk and signed by him in token of their inspection ?

(*e*) Is an account maintained of all service postage stamps obtained from time to time and their consumption ?

Cash and contingencies.—Are the following registers duly maintained ?

(1) Cash Book.

(2) Contingent Register.

(3) Order Book for contingent charges.

Permanent advance.—(*a*) What is the amount of permanent advance ?

(*b*) Is an account of it correctly kept?

(*c*) What is the balance on hand and is it forthcoming ?

Advances.—Are there any long standing advances made out of the office imprest awaiting adjustment ?

Contingencies.—Are all charges incurred on account of contingencies entered in the contingent register from day to day ? The necessity for any unusual charges may be scrutinized.

(*b*) Are all contingent charges incurred under due authority, sanction of higher authorities being obtained where necessary ?

(*c*) Is the contingent expenditure kept within the budget grant ?

(*d*). Are the contingent bills of each month submitted with vouchers regularly ?

(*e*) Are all disallowances promptly deducted from the succeeding contingent bills ?

(*f*) Are copies kept of the objection statements received from the Comptroller's Office on the audit of the contingent bills ? Have the original statements been returned with replies without delay ? Has action been promptly taken in cases in which it was promised in replies to objection statements ?

Are salary bills prepared with reference to the attendance register, leave register and office order book ?

Acquittance roll.—(*a*) Is an acquittance roll maintained ?

(*b*) Are all salaries drawn duly disbursed and proper receipts taken in the acquittance roll ?

(*c*) Is a stamped receipt obtained for payment of over Rs. 20 ?

(*d*) Is the register examined every month by the Chief Ministerial Officer ? Are the pay bills of the Inspectors of Co-operative Societies disposed of without undue delay ? Are receipts being submitted by the inspectors properly and are they being filed in the acquittance roll ?

Is undisbursed pay short-drawn invariably in the pay bill of the next month ?

Are the bills and payments posted in the cash book ?

Are all sums drawn on travelling allowance bills disbursed and acquittance taken ?

Is there any undisbursed travelling allowance bill kept ? How is undisbursed travelling allowance disposed of ?

Are drafts of the office travelling allowance bills maintained ? Are the travelling allowance bills of the executive staff disposed of without delay ? Are receipts being submitted by Inspectors and are they properly filed in the travelling allowance register ?

(a) Are pension applications prepared when necessary and submitted in time as required by standing orders ?

(b) Have personal claims of officers to pay, allowances and increments been discharged without delay ? If any are delayed what is the cause of the same ?

Records.—(a) Is the Record Room in good repair ? Is it water-tight ?, protected from white-ants and kept clean ?

(b) Are all the records arranged and preserved according to the rules ?

(c) Is a file opened for each subject with a file number ?

(d) Is an index register of files maintained ?

(e) Is a facing sheet of contents put up in every file as it is opened and are entries made therein subsequently as papers are added on to the file ?

(f) Are the record almirahs and racks numbered ?

(g) Are proper slips kept by the record clerk in respect of files or papers removed from the record room ? Are papers so removed entered invariably in the issue register ? Are these recalled and restored to their places early ? A list of papers removed and outstanding for long periods may be attached.

(h) Are soiled or torn file boards promptly replaced by fresh ones ?

(j) Are obsolete and useless records destroyed in accordance with the standing rules ? If so, up to what year ? A list showing the number and nature of time-barred papers, if any, pending destruction and the years they relate to may be appended.

(i) Is a register kept of all records destroyed with a brief note of the substance of the records, their dates and the last "To" or "From" number if any ?

Distribution of Departmental Publications.—(a) Is a standing distribution list of the publications issued by the Department maintained and are changes and additions ordered from time to time duly noted therein ?

(b) Are the publications regularly and promptly distributed in accordance with the list ?

Reminder Register.—Is a register maintained in respect of all issues from the office to which replies are pending and are timely reminders issued and notes thereof made in the register as well as of any replies received ?

Applications for registration of societies.—(a) Are all applications received promptly entered in the respective registers, with notes or references in regard to their disposal ?

(b) How many were disposed of and how many pending till the date of inspection ? A list of pending applications together with their dates and reason for pendancy may be appended.

Is a register maintained separately for all societies registered ?

Are notes and references duly made in the registers from time to time in regard to the cancellation of societies ?

Suits.—(a) Who is in charge of suits work ?

(b) Is each suit taken on file soon after its receipt and action taken ?

(c) Are separate registers maintained for each District for Suits filed in the office ?

(d) Are these posted up properly ? What is the number of suits pending at the time of inspection ?

(f) Are decrees being sent for execution promptly ?

(g) What is the number of decrees that are pending execution at the time of inspection?

Miscellaneous.—Does each clerk maintain a list of the duties assigned to him ? What is his general aptitude for work ?

Remarks.—Is a character roll maintained for each permanent member of the establishment in the prescribed form ?

General.—Is an inspection Minute Book maintained as laid down in paragraph 4 of Government Order No. 10870-918—E. A. 43-14-1, dated the 10th April 1915?

Extent to which points noted for action during previous inspections have been attended to ?

Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office may be noted.

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Government of His Highness the Maharaja of Mysore

MANUAL

OF THE

OFFICE OF THE REGISTRAR

OF

CO-OPERATIVE SOCIETIES IN MYSORE

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CHAPTER I.

ORGANIZATION AND DISCIPLINE.

1. *Constitution of office staff.*—The constitution of the office staff of the Department shall be as sanctioned by Government from time to time according to the requirements of the Department. The present staff is shown in Appendix A.

2. *Control of office establishment.*—The office establishment of the entire Department will be under the direct control of the Registrar.

3. *Distribution of work among clerical staff.*—The distribution of work among the members of the clerical staff will, with the approval of the Registrar, be made by the Personal Assistant to the Registrar. Ordinarily, the work of every clerk will be that allotted to him, but he should, when necessity arises, take up any other work which may be given to him by the head clerk or other competent authority. A list showing the distribution of the work among the members of the clerical staff shall be maintained and revised from time to time as may be necessary.

4. *Responsibility of the Personal Assistant.*—The Personal Assistant will be responsible for the general efficiency of the clerical staff. He must, among other matters, see that the clerks are fully employed; that cases are punctually and properly submitted; that routine duties are

carried out thoroughly and regularly; that the office rooms are kept neat and tidy; and that the records and papers are preserved in proper order.

5. *Office hours.*—The prescribed office hours are from 11 A.M. to 5 P.M., but any clerk may be required to work overtime when the business of the office demands it.

6. *Attendance register.*—An attendance register shall be maintained in the office in which the attendance of every member of the office including menials will be recorded. The attendance register shall be sent up to the Personal Assistant for inspection at 11-30 every morning.

7. *Menial establishment.*—Questions affecting the appointment, promotion, punishment or leave of the members of the menial establishment will be dealt with by the Personal Assistant provided, however, that cases of permanent appointment or dismissal, retirement from service, or suspension or fine exceeding Rs. 3 shall always be subject to the sanction of the Registrar.

8. *Leave in emergent cases.*—The Personal Assistant may, in emergent cases, sanction casual leave to any member of the office establishment, and shall report his action to the Registrar with the least possible delay.

9. *Official information to be held confidential.*—Information acquired by officials in their capacity as employees of the Department must be treated as strictly confidential, and should not be divulged, nor should official documents be copied for private or non-official use. Except with the permission of the Personal Assistant no official paper should be taken home.

10. *Certificate.*—No certificate shall be given to any member of the office establishment except under the signature of the Registrar or with his approval.

CHAPTER II.

Office Business.

11. *General.*—Office work should be conducted in such a manner that while a sufficient record of every transaction is preserved, the bulk of the documents may be kept as small as possible and arranged so as to facilitate reference. All correspondence should be condensed as much as possible and repetitions and unnecessary detail avoided.

12. *Distribution of papers.*—All official covers addressed to the Department shall be opened by the Registrar or the

Personal Assistant. The Personal Assistant will mark on each letter the date of its receipt and send it to the head clerk for furthe· action, with such instructions as may be necessary for its prompt disposal. Communications addressed to officers by name shall be opened by them only and be dealt with as directed by them.

13. *Classification of papers other than ordinary or routine.*—All papers of other than ordinary or routine nature should be classified as follows with a view to their being properly dealt with :—

1. Important.
2. Urgent.
3. Immediate.
4. Confidential.

Papers requiring the attention without delay, of the persons to whom they are addressed whether at the office or at their private residence should be marked "Urgent." Those requiring immediate attention should be marked "Immediate" and placed at once in the hands of the persons to whom they are addressed whether by night or by day.

Papers requiring more than usual personal attention on the part of the office should be marked "Important."

The marking may be made either by the Registrar or the Personal Assistant.

14. *Confidential papers.*—When any paper is marked "Confidential" the Registrar or the Personal Assistant so marking it, shall indicate by whom it shall be dealt with and the official so indicated shall be held responsible for the maintenance of secrecy.

The entries of the confidential papers in the office registers should be made from slips furnished by the Personal Assistant or the head clerk or other official to whom it is referred and should be very general, sufficient merely to admit of the papers being traced.

Confidential papers must be kept in the personal custody of the Personal Assistant or the head clerk until orders are obtained for their transfer to the record room.

When confidential papers are sent out of the office, they should be put in double covers, the inner one being sealed and marked "Confidential" and superscribed only with the name of the addressee, and the outer one bearing the usual official address.

15. *Correspondence registers.*—The following registers

shall be maintained for the registration of all papers received and issued from the Department :—

1. Receipt register.
2. Issue register.
3. Tappal book.
4. Local Delivery book.

16. *Receipt register.*—The receipt register is a register of communications of every description including unofficial communications received in the office. It shows the number and date of the communication, the number of the file in which it is placed, immediate disposal, if any, with number and date, the final disposal with number and date, and remarks.

Entries in the receipt register should be consecutively numbered and the numbers noted on the papers to which the entries relate.

17. *The issue register.*—The issue register is a register of all communications issued from the office and similar in form to the receipt register.

Rule 16 applies *mutatis mutandis* to the issue register.

18. *Special registers.*—In addition to the registers to be maintained in accordance with Rule 15 for the registration of communications received and issued, other registers pertaining to general office routine, as well as special registers in connection with the registration of societies. the cancellation of societies, grants of loans out of His Highness' Funds, etc., shall also be maintained as per list given in Appendix B. which may from time to time be revised, according to circumstances.

19. *Noting.*—When a letter has been registered, it should be referenced and noted on for submission.

20. *Papers to be put up.*—The reference clerk must carefully read through the letter and its enclosures, if any, to be submitted and with the help of the registers and indexes trace and put up any connected records or precedents, whether actually quoted in the letter or not, which are relevant to the question under discussion, or are likely to be required for the disposal of the case.

21. *Series and forms of notes.*—There should be only one set of notes for each case. They should be written upon paper of foolscap size, with a quarter margin, and only on one side of the paper.

22. *Language of notes.*—All notes shall be temperately written and shall be free from personal remarks.

It shall always be assumed that the paper under consideration will be read by the officer to whom it is submitted. A precis of the contents of a single paper shall be made only when it is of great length and complexity, and neither such a precis, nor a precis of the contents or the history of a file, shall ordinarily be prepared without the orders of the Registrar or the Personal Assistant.

In some cases, perusal of the papers under consideration will be sufficient, and nothing is required beyond a brief suggestion for action.

Subject to the foregoing rules, when a note or precis is required, it should contain the following particulars in more or less detail according to the importance of the case :—

(*a*) a precis of the previous history or the facts of the case (unless these are contained in any previous note to which reference can be made);

(*b*) a very brief summary of the papers under disposal and the question for consideration and decision;

(*c*) reference to any law, rule, precedents, previous orders or parallel cases which may be applicable, and their bearing on the questions for disposal;

(*d*) in cases in which the disposal is governed by rule or custom, or the concurrence of other Departments is necessary, an indication of the procedure which should be followed.

When a precis is prepared of replies to a series of questions or upon a subject which divides itself into distinct heads of issues, the precis should be compiled under the various questions or headings, the contents of every communication relating to every question or heading being summarised thereunder.

When a note or series of notes extends beyond two pages, the pages as well as the paragraphs should be numbered.

The file number should be quoted at the head of every page of the notes of the file.

23. *Order of notes.*—Notes should be written as far as practicable in the order of the serial numbers of the papers of the file. Any interruption of the general series of notes occasioned by the submission of a letter independently of the file should be provided for by bringing at the earliest opportunity the notes on the letter separately submitted into the general series.

24. *Linking of cases.*—The linking of cases should, as far as possible, be avoided. Linked cases may occasionally be necessary. But cases should be consolidated, whenever

practicable, into one file by an intelligent selection and arrangement of papers.

25. *Time for submission of cases.*—Ordinarily, the maximum time allowed for the submission, for orders, of letters and cases is five clear days ; but simple letters and references which do not require much referencing, also unofficial references which have been fully noted on in the referring Department should be submitted not later than the day after receipt in the office. If, for any reason, a longer period than five days is required to get any case or classes of cases ready for submission, the permission of the Personal Assistant must be obtained. Urgent letters and cases, and all telegrams requiring orders must invariably be submitted on the day on which they are received. Cases marked " early " should, if possible, be submitted on the date of receipt, but never later than the day after receipt in the office.

In every urgent or important case, special responsibility rests on the Personal Assistant to see that no delay occurs at any stage either in or outside the office without the matter being reported to the Registrar.

Notes and drafts submitted to the Registrar must be initialled by the Personal Assistant, who will be responsible that cases are properly and fully referenced, and where he does not draft or note himself, that the notes or drafts put up are correctly and properly prepared.

26. *Regulations, etc.*—Regulations, Rules, Standing Orders and Books referred to in a case under submission should be put up with the file.

27. *Draft letters, etc.*—A draft letter, order, etc., may be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it with a draft.

28. *Language and construction of drafts.*—Drafts should be clear and free from ambiguity. The language should be courteous, concise, clear and incapable of misconstruction. Lengthy sentences, abruptness, redundancy, circumlocution, magniloquent phrases, superlatives and repetitions, whether of expressions or ideas, must be carefully avoided.

Whenever the notes and orders admit of it, they should be incorporated *verbatim* in the draft, but when this is not possible, the person drafting must use his discretion in condensing or expanding the notes. The handwriting of drafts must be compact, neat and perfectly legible, and no abbreviations must be employed, except those in general use.

It is ordinarily unnecessary to recapitulate fully the

contents of a letter under reply at the commencement of the draft. The number and date of the letter should be quoted, and the subject *briefly*. Where arguments have to be replied to *seriatim*, an abstract of the particular point taken up may be given in the paragraph which contains the reply; but even this is unnecessary where there are several such points, and it will often be better simply to refer to the paragraph of the letter under reply which contains the point dealt with.

29. *Examination of drafts by the Personal Assistant.*—The Personal Assistant shall examine drafts of all letters, by whomsoever drafted, with the same care and the same sense of responsibility for their contents as if they had been drafted by himself. He must rectify before issue any errors or omissions, either in substance, language, grammar or punctuation that he notices.

30. *Type-writing.*—All English copying work of the office should be done by means of type-writing machines and one or more of the junior clerks in the office should be trained in the use of them. All Kannada copying work should be done by clerks specially selected for the work.

31. *Time allowed for copying.*—Fair copies of letters to be issued must be sent for signature not later than the second day after receipt of the approved draft by the typist or fair copyist.

Short letters and endorsements which do not involve the copying of lengthy enclosures and notes should ordinarily be faired and submitted for signature on the day they are sent to the typist or fair copyist.

Urgent letters must be faired and issued on the day they are approved or early the next day, and immediate letters at once. If the copying staff is at any time over-pressed, the head clerk may obtain the assistance of other clerks.

32. *Quality of paper.*—The quality and description of paper for fair copies should be suited to the importance of the communication and the position of the person or official addressed.

33. *Examination of fair copies.*—Every fair copy sent up for signature must be carefully examined by the head clerk or some other responsible official, the initials of the copyist and the examiner being entered at the foot of the office draft and the fair copy.

34. *Despatch.*—Papers must be despatched on the day they are signed or the following working day. Abnormal delay in the issue of letters must always be reported to the

Registrar by the Personal Assistant whose duty it shall be to check the despatch register once a month.

35. *Despatcher's duties.*—The despatcher is responsible for the despatch of covers sent out of the office whether through the post or by peons. He should keep himself informed of the hour of posting of the various mails and should always have copies of the latest postal notices. In the case of covers delivered by hand he should satisfy himself that they have been duly delivered and that a receipt has been obtained in the delivery book.

Post office receipts for covers and parcels should be filed by the despatcher and posted into the post book.

36. *Service postage stamps.*—An account shall be maintained by the despatcher of all service postage stamps obtained from time to time and their consumption.

37. *Reminder register.*—Among the registers to be maintained in the office, is a register called the " Reminder register " This register includes official issues from the office to which replies are pending. A case should be brought into the register as soon as the official letter issues. The register is intended to help the issue of timely reminders and to expedite the disposal of cases. Reminders, except in urgent cases, should issue only once a fortnight.

On the 5th and the 20th of every month, the reminder register must be sent up to the Personal Assistant with a list showing the cases in which it is proposed to issue reminders. After approval by the Personal Assistant, a reminder in the prescribed form should be issued to the authority concerned.

Reminders issued and replies received should be noted in this register and when a letter has been fully answered, the entry relating to it in the reminder register should be scored out.

38. *Pending papers with clerks.*—Every clerk shall prepare once a month a list of references pending with him classified under the following heads :—

1. Pending for less than a week.
2. Pending for more than a week but less than a month.
3. Pending for more than a month but less than two months.
4. Pending for more than two months.

N.B.—Reasons for delay and the fact whether extension of time has been obtained should be stated wherever necessary.

39. *Arrear lists.*—The head clerk shall prepare a consolidated statement of cases in arrears in the whole office at

the beginning of every month and submit the same not later than the 5th of the month for the inspection and orders of the Registrar, through the Personal Assistant.

40. *Periodical returns and reports.*—A list of the periodical reports and returns due from and to this office is given in Appendix C. This list should be duly revised from time to time according as any additions or alterations are ordered by competent authority. The Personal Assistant should see that all reports and returns are submitted punctually from the office.

41. *Departmental publications.*—A list of the departmental publications issued annually or at other periodical intervals is also given in Appendix E.

42. *Standing orders.*—A complete set of the standing orders of Government relating to the work of the office should be maintained and kept up to date with a table of contents and index for facility of reference.

43. Printing reminders should be sent to the Press when proofs or printed copies of matter sent to the Press by the office are not received within a reasonable time.

In returning proofs to be struck off, the number of copies to be printed and any other instructions for the Press should be recorded thereon.

44. *Distribution of departmental publications.*—A standing distribution list of the publications issued from the Department should be maintained and changes and additions should be entered therein from time to time with reference to the orders under which they are made.

The head clerk will be responsible to see that all the publications issued from the Department are regularly and promptly distributed in accordance with the standing list.

CHAPTER III.

LIBRARY.

45. All books and periodicals belonging to the Library of the office should be placed under the charge of the head clerk assisted by a junior clerk and kept, if practicable, in a separate room. The junior clerk in charge shall be called the Librarian.

46. *Register of new books received.*—A register will be maintained in which all books will be entered as they are received in the office. After the books are entered in the

register they will be classified and disposed of under the instructions of the Personal Assistant.

47. *Catalogue.*—A general catalogue of the library will be prepared and kept up-to-date. There shall also be maintained Index Card Catalogue of books according to subjects and authors.

48. *Removal or restoration of books.*—No book may be removed from or restored to the library without the librarian's knowledge.

49. *Requisition for books.*—No book shall be given out by the librarian except with the permission of the Personal Assistant obtained on written requisitions.

50. *Books lent for temporary purposes.*—When books obtained on requisition for temporary purposes are not returned to the library within a fortnight, the fact should be reported to the Personal Assistant.

51. *Permanent removal of books from the library.*—No book may be permanently removed from the library or sent out of the office without the knowledge of the Personal Assistant to whom requisitions for books required for either of these purposes should be forwarded.

52. *Loan of books to strangers.*—No book shall be lent to strangers without the permission of the Personal Assistant.

53. *Receipts for books lent.*—A receipt shall be taken from the borrower for each book lent from the library and shall be cancelled and returned to him when the book is returned.

54. *Duties of the librarian.*—The duties of the librarian shall be—

(1) to take charge of all books and publications made over to him ;

(2) to maintain the library catalogue up to date by entering therein all receipts immediately ;

(3) to correctly label all receipts and deposit them in their appropriate places ;

(4) to keep series of several publications in a separate file till they are complete for being bound and to take orders for binding the collections ;

(5) to insert correction slips in volumes of enactments, rules, etc.

(6) to report loss or injury and to promptly obtain orders about replacement or repair ;

(7) to maintain a register of books and publications received ;

(8) to maintain a register of books lent and received back.

55. *Register of periodicals.*—The librarian will also maintain a register of the periodicals subscribed for by or supplied to the Department and take such steps as may be necessary to rectify any irregularity noticed by him in their receipt.

56. *Binding of periodicals.*—The librarian should see that the files of periodicals are maintained complete and that such of them as are to be kept in the library are punctually bound and brought into the Library Catalogue.

The Personal Assistant shall inspect the library once a quarter and report the results of his inspection to the Registrar.

CHAPTER IV.

CASH, BILLS, ACCOUNTS, ETC.

57. *Cash transactions.*—The head clerk or a senior clerk who shall be designated accountant should look after all the cash transactions of the office under the immediate supervision of the Personal Assistant.

58. *The duties of Accountant.*—The duties of the accountant, which are not elsewhere provided for, are—

(1) to prepare and cash the office bills and account for all moneys received and disbursed by him,

(2) to prepare the annual budgets of the Department and bring to notice any items in which the expenditure is likely to exceed the sanctioned budget provision ;

(3) to maintain the service books of the establishment and the abstract general register of leave and absences, and to submit for orders the increment statements of all officials as they fall due,

(4) to keep a character-roll for each servant and see that his livery is properly taken care of and renewed on the prescribed dates,

(5) to maintain a strict account of the furniture of the office,

(6) to satisfy himself, by daily personal inspection, that the office apartments and premises are regularly dusted and kept tidy, and

(7) to be in charge of the Stores of the Office.

59. The accountant should maintain the following registers :—

(1) Cash book for entering daily receipts and expenditure of all kinds,
(2) Book of receipts issued for moneys received,
(3) Cash remittance register,
(4) Contingent register,
(5) Order book for contingent charges,
(6) Acquittance roll,
(7) Office order book.

60. *Cash book.*—The accountant shall enter in the cash book all money transactions as they occur noting the head of service against each item. Full details will be given to admit of the main points of each transaction being readily ascertained. All receipts, disbursements, and charges of whatever sort connected with the public services must be promptly and clearly shown in the cash book.

61. *Receipt books.*—A receipt shall be issued under the signature of the accountant and the Personal Assistant for every item however small of money received on account of the Department from the public.

62. *Cash remittance register.*—All cash remittances to the Treasury should be entered in a book called the cash remittance register with full details in respect of each item of money received and the head of account to which it is to be credited.

63. *Contingent register.*—The contingent register is a ledger under prescribed heads of the total daily expenditure against advances drawn from the Treasury for contingencies.

64. *Recouping funds.*—Whenever it is desired to adjust or recoup advances for contingent expenditure, the contingent register should be totalled and a bill drawn up to correspond with the totals.

Contingent bills will be checked by the Personal Assistant with the contingent register and the cash book before they are submitted for the Registrar's signature.

65. *Prompt payment.*—Contingent charges must be promptly paid and brought to account.

66. *Petty items.*—Charges for telegrams, freight and postage, also ordinary items of petty expenditure not exceeding one rupee, may be paid by the accountant without previous reference. All other disbursements require the previous authority of the Personal Assistant or the head clerk which should be obtained in the Contingent Order book or on a voucher form.

67. *Verification of balance.*—The head clerk should every week verify the actual cash balance with the cash book and initial the cash book in token of such verification and he shall also certify in the cash book that the cash balance is correct.

68. *Acquittance roll.*—The acquittance roll is a record of salaries and allowances disbursed to the establishment and of the receipts taken from the payees in acknowledgment. It should be drawn up after approval of the pay bills.

Pay and allowance bills of establishment will be checked by the head clerk before submission to the Registrar through the Personal Assistant.

69. *Disbursement of pay.*—The amounts drawn on these bills must be disbursed without delay in the presence of the Personal Assistant or the head clerk.

The acquittance roll will be signed in the presence of the Personal Assistant or the head clerk who should satisfy himself that proper receipts have been taken for all sums disbursed, and that the bills and payments have been duly posted in the cash book.

70. *Custody of cash.*—Office funds must be deposited at the close of each day in the cash chest the key of which should be kept by the accountant. The accountant is forbidden from keeping office funds in his personal possession or from mixing private money with office funds.

71. *Guarding of cash.*—Ordinarily, the office watchman must sleep at night in or near the room where the cash is kept and when the amount in the cash book exceeds Rs. 500, two men should be deputed for this duty.

72. *Encashment of bills.*—The accountant is personally responsible for the encashment of bills.

73. *Budget provision.*—The accountant should bring to notice in writing any head of budget allotment under which the balance available is likely to be insufficient over the expenditure under that head for the remainder of the year.

74. *Service books.*—The accountant should post up the service book monthly from the office order book before preparing the pay bills.

75. *Increment statement.*—Statement of annual increments to members of the office establishment should be submitted by the accountant on due dates to the Registrar.

76. *Office furniture.*—Each article of office furniture should be labelled or painted, with numbers and a register thereof kept by the accountant.

Once a quarter the accountant should verify the register and report the result to the Personal Assistant.

When any article is lost or becomes unserviceable the fact should be reported to the Personal Assistant and also noted in the register.

Clerks are prohibited from removing articles of furniture from one room to another without the head clerk's permission.

77. *Stationery and forms.*—The stock of stationery and forms shall be under the charge of a responsible clerk. A register shall be maintained of articles of stationery received and given out.

The stationery register should be submitted monthly for the inspection of the Personal Assistant and verified by stock-taking once a year.

Supplies should be issued to the members of the Department once a month according to the prescribed scale. When any unusual demands are made, the Personal Assistant's approval should be obtained before the demands are complied with. Casual indents made during the month will not be admitted unless good reasons can be shown.

78. *Registered forms.*—The printed forms in use in the office will be numbered and registered. No new forms may be prescribed and no alterations made in registered forms without the previous sanction of the Registrar.

79. *Supply of forms.*—The stationery clerk will keep the stock of printed forms and supply them upon monthly indents. He should be careful to see that a sufficient supply is maintained of each form, and should prepare and submit by the 15th of January to the Personal Assistant an indent for forms required.

80. *Obsolete forms.*—Obsolete and damaged forms should be weeded out when the indents are under preparation and utilized for slips or destroyed.

CHAPTER V.

Arrangement and custody of Records.

81. The records of the Department consist of :—

(1) Files relating to Co-operative Societies,

(2) Files relating to Agricultural Banks,

(3) Files relating to other subjects,

(4) Monthly volumes of Government Proceedings,

(5) A limited number of office copies of printed reports, statistical tables and other departmental publications,

(6) Half a dozen collections of all orders, circulars, memoranda, etc., relating to the work of the Department,

(7) Bound volumes of the *Mysore Gazette* and

(8) Registers, character-rolls, life-insurance Premium Receipt books.

The records of the office will be preserved carefully in the record room in almirahs and racks and shall be in charge of a clerk of the office who shall be known as record keeper and shall be responsible for keeping the records tidy, safe and in proper order. Records such as monthly volumes of Government Proceedings, Annual reports of the Department, bound volumes of the Gazette, etc., shall be arranged on racks. The other records shall be bound in stiff covers and placed in almirahs.

Files shall be of three kinds :—

(1) Files relating to Co-operative Societies,

(2) Files relating to Agricultural Banks, and

(3) Files relating to other subjects.

They shall be formed on the open file system, the papers of each file being arranged chronologically in the order of receipt and issue.

Files relating to Co-operative Societies shall bear the same number as the registered number of the societies to which they relate, this series of file numbers being distinguished by the addition of the letters " C.S. " after the number.

Files relating to Agricultural Banks shall bear consecutive numbers and shall be distinguished by the addition of the letters " A. B."

Files on other subjects shall be consecutively numbered and shall bear no distinguishing marks.

Files relating to Co-operative Societies shall consist of the following sections :—

(*a*) Papers relating to the registration, the bye-laws, and the cancellation of society. These will be continuous files formed at the time of the registration of the society, and closed only when the society is cancelled.

(*b*) Files relating to loans formed at the time when the loans are applied for and closed when the loans are repaid.

(*c*) Files on miscellaneous subjects connected with the working of societies which will be numbered in annual series.

No special rules are required for the files relating to Agricultural Banks, as all files in connection with them are

closed except the one relating to the annual administration report on their working.

Files on other subjects will be closed as soon as the subjects to which they relate are disposed of.

82. *Index register of files.*—The subject of each file opened should be indexed alphabetically for which purpose the record clerk will maintain an " Index Register of Files." This will show not only the file numbers but also the sections under the files relating to Co-operative Societies.

The alphabetical index should be prepared from day to day as the files are opened.

The index should not merely indicate the general subject of the correspondence but should be full and accurate.

83. *Contents sheet.*—A facing sheet of contents will be put up in every file as it is opened and each paper will be entered in the facing sheet as it is added on to the file.

83A. *Registers and returns.*—The registers and returns of the Department will be passed into the record room when they are no longer required for current use.

84. *Numbering of Almirahs.*—All the record almirahs and racks should be numbered and the number legibly painted thereon.

85. *Requisition slip.*—When papers are required from the record room for reference, a requisition slip or voucher signed by the officer making the requisition should be sent to the record clerk setting forth, as far as possible, the purpose for which the papers are required. These requisition slips should be kept in the place from which the paper is removed. A similar trace should be left by the record clerk in respect of papers removed from one file to another.

86. *Vouchers for records required.*—The record clerk will refuse to comply with requisitions for papers unless a proper requisition slip or voucher is received.

87. *Records receipt and issue registers.*—A Record receipt register and a record issue register shall be kept by the record clerk showing the record receipted or sent out from the record room. A note should invariably be made in the latter of records returned.

88. *Responsibility for return of papers to the record room.*—The person receiving the papers from the record room should be held responsible for their being returned as soon as possible.

89. *Return of voucher.*—When papers are returned to the record room, the requisition slips or vouchers received therefor should be returned.

90. *Restoration of papers returned.*—Papers returned to the record room should be kept back in their proper places without delay.

91. *Records to be kept tidy.*—The record clerk should see that the records are properly dusted and kept tidy and that they are duly protected from damp, insects, etc.

92. *Replacement of soiled file boards.*—Soiled or torn labels and file boards should be promptly replaced by fresh ones.

93. *Prompt compliance with requisitions for papers.*—Requisitions for papers from records should be promptly complied with by the record clerk.

CHAPTER VI.

Rules for the Destruction of Obsolete and Useless Records.

94. Obsolete and useless records should, with the approval of the Personal Assistant be weeded out and destroyed in accordance with the schedule in Appendix F hereto.

Records requiring to be destroyed should, before destruction be examined and selected and sent up for the Personal Assistant's inspection.

Records, books, papers and registers chosen for destruction should be burnt in the presence of the Personal Assistant or the head clerk.

Records should be destroyed once a year only in the month of December. The destruction made in any year shall comprise papers which have passed their time limit calculated from the official year of their disposal.

A register shall be kept of all records destroyed, giving briefly the substance of the records, their dates and the last "To" or "From" number, if any.

Records enumerated in Appendix F should be permanently preserved.

CHAPTER VII.

Miscellaneous.

95. A memorandum of instructions to regulate the work of the Inspectors of Co-operative Societies forms is also published as an Appendix G to this manual.

96. A form for periodical inspection of the office of the Registrar of Co-operative Societies is printed as an Appendix H to this manual.

97. Subject to the general control of the Registrar, the Deputy Registrar of Co-operative Societies will exercise the powers of the Registrar with respect to the districts of Kadur, Shimoga, Tumkur and Chitaldrug.

APPENDIX A.

The present subordinate staff of the Co-operative Department is as follows :—

Inspectors of Co-operative Societies.

Permanent.

2 (80—4—100).
5 (60—4— 80).
10(40—4— 60).

Pro-rata (Temporary).

13 (40—4—60).

Clerks.

Head clerk (60—4—80).
Clerks 2 (45—3—60).
" 6 (30—3—45).
" 6 (20—2—30).

Pro-rata (Temporary).

7 (30—3—45).

APPENDIX B.

List of general and special registers to be maintained in the office of the Registrar of Co-operative Societies in Mysore.

1. English " From " register.
2. Kannada "From " register.
3. English " To " register.
4. Kannada " To " register.
5. D. O. registers.
6. Tappal book.
7. Local delivery book.
8. General diary.
9. Petition register.
10. Register for transmission of papers.
11. Indexes to registers of files (C. S.).
12. Register of loans granted by central banks.
13. Do do out of His Highness' Fund.
14. Do do out of State Funds.
15. Do do by the Department of Industries and Commerce.
16. Record requisition register.
17. Register of office furniture.
18. Register of tents.
19. Register of applications received for the registration of societies.
20. Register of societies registered.
21. Register of suits filed in the office.
22. Office order book.

29. Leave register.
30. Register of books, maps, magazines, topo sheets, etc., of the office library.
31. Register of books issued.
32. Register of applications for appointments in the Department.
33. Stationery receipt register.
34. Stationery issue register.
35. Stationery " K " register.
36. Travelling allowance ledger abstract.
37. Travelling allowance register of the Registrar.
38. Do do do Deputy Registrar.
39. Do do do Inspectors.
40. Do do do Honorary Supervisors
41. Do do do Establishment.
42. Cash book.
43. Contingent register.
44. Order book for contingent charges.
45. Register of advances.
46. Baraward register.
47. Register of service books.
48. Register of premium receipt books.
49. Register of lands owned by the members of the Department.
50. Attendance register of officials.
51. Do do. peons.
52. Register of papers sent to and, received from, camp.
53. Reminder register.
54. Register of service postage stamps.
55. Register of records destroyed.
56. Register of forms.
57. Record issue register.
Record receipt register (87 rule).
58. Inspection minute book.

APPENDIX C.

LIST OF RETURNS TO BE SENT FROM THIS OFFICE.

Serial number	Subject	To whom	Due date	Authority on the subject
1	General Administration Reports on the working of Co-operative Societies and of Agricultural Banks.	Secretary to Government, Departments of Education and Agriculture.	15th October. ..	G. O. No. Fl. 2550—B. 27-13-2, dated 16th October 1913.
2	Brief sketch of the working of the Department for the Dasara Address.	Do	31st July.	....
3	Half-yearly statements showing the demand, collection and balance in respect of supplies made on credit by this Department for six months.	Do	1st August and 1st February.	G. O. No. 6438-78—San. 4-10-56, dated 9th March 1912.
4	Quarterly returns of dismissals of Government servants of and above the rank of peons.	Do	1st week of July, October, January and April.	G. 1214-5—G. F. 124, dated 2nd September 1904.
5	Two copies of all departmental circulars and orders.	Do	Monthly	G. 683-723—G. M. 65-09-1, dated 6th August 1909.
6	Confidential Reports about Gazetted Officers (Half-yearly).	Do	20th July and 20th January.	G. 5256-93—G. M. 233-14-1, dated 23rd November 1914.
7	Statement of suits filed and decrees granted (Half-yearly).	Do	1st January and 1st July.	G. O. No 5559-67—A. & I. 155-14--2, dated 28th June 1915.
8	Quarterly Journals and Advance Tour Programmes of the Registrar and the Deputy Registrar.	Do	1st week of July, October January, and April.	G. O. No. 6652-700—A. & I. 67-15-20, dated 15th May 1916.
9	Statement showing the business done in the office.	Do	Before the end of the month following each quarter.	G. O. No. 688-726—E. & A. 8-15-1, dated 28th October 1915.
10	Budget Estimates	Secretary to Government, Departments of Education and Agriculture, and Comptroller.	Between 3rd to 12th March.	Fl. 3396-444—G. F. 107-16-1, dated 19th December 1916.
11	Gradation list of officials	Secretary, E. &.A., Comptroller, Superintendent, Government Press.	1st September ..	G. 5495-535—G. M. 139-13-14, dated 21st January 1914.

APPENDIX C—*concld.*

Serial number	Subject	To whom	Due date	Authority on the subject
12	Contingent Bill	Comptroller ..	Monthly	
13	Permanent Advance Acknowledgment ..	Do	15th July	Article 78, C. A. C., Vol. 1, 7th Edition.
14	Schedule of Establishment	Do ..	15th August . ..	No. 2135—T. A. S. II of 1903, dated 26th June 1911.
15	Ways and Means Estimate, Loans to Co-operative Societies.	Comptroller, and Financial Secretary	15th April	
16	Quarterly Returns of pending pension applications.	Financial Secretary. ..	1st week of July, October, January and April.	No. Fl. 7122, dated 3rd May 1909.
17	Annual Returns of Europeans and Eurasians employed in this office.	Chief Secretary ..	January	G. O. No. 4418-35, dated 27th January 1911.
18	Monthly Journal of work done and inspections made by the officers during their tours.	Secretary, E. & A. ..	Monthly	G. O. No. 143—E. A. G., dated 24th August 1916.
19	List of candidates eligible for Amildari and Deputy Amildari.	Revenue Secretary ..	31st August . ..	
20	Return of officials drawing a pay of Rs. 70 and above	Do ..	15th July	Fl. 5498-588—S. & R. 186-05-8, dated 28th April.
21	Indent for stationery articles and forms ..	Superintendent, Government Stationery..	31st March, 15th February.	
22	Statement of Societies registered	Compiler, *Mysore Gazette.*	15th of every month ..	
23	Statement of Societies cancelled	Do ..		
24	Statement of scholarships sanctioned in this Department during the half-year.	I.-G. of Education ..	15th of the month following the half-year.	G. O. No. 1803-50—Edn. 12-15-10, dated 21st October 1915.

APPENDIX D.

List of Returns due to the Office of the Registrar of Co-operative Societies.

No.	Subject	From whom	Due date
1	Abstract of receipts and disbursements.	Societies ..	10th of every month.
2	Loan statement	,, ,,	,, ,,
3	Statement showing membership.	,, ,, (Unlimited once only)	,, ,,
4	Committee meeting proceedings.	Societies ..	,, ,,
5	Cash certificate	,, ,,	,, ,,
6	Annual statistics	,, ,, (and agricultural banks).	End of July.
7	Balance sheets and General meeting proceedings	,, ,,	January and July and soon after the general meeting is held.
8	Diaries and T. A. Bills ..	Inspectors and Honorary Supervisors.	10th of every month.
9	Pay bills	Inspectors ..	,, ,,
10	Tour programmes	,, ,,	,, ,,
11	Audit reports	,, ,,	As each society is audited.
12	Progress reports about societies started and audited, conferences held, etc.	,, ,,	January and July.
13	Progress reports of steps taken to recover moneys from defaulting members of agricultural banks.	Amildars ..	10th of every month.
14	Statement of recoveries made from agricultural banks.	District treasuries ..	15th of the month.
15	Correction slips to the above ..	Comptroller ..	As corrections are made.
16	Statement showing disposal of suits referred to arbitration.	Inspectors ..	10th of every month.

APPENDIX E.

List of Publications issued Periodically.

1. Annual reports on the working of co-operative societies (English).
2. Do do agricultural banks (English).
3. List of societies (English).
4. Do (Kannada).
5. Kannada reports on the working of co-operative societies.

APPENDIX F.

Rules relating to the Preservation and Destruction of Records.

I. The following records should be permanently preserved :—
(1) " A " sections of files relating to co-operative societies.
(2) Files relating to agricultural banks.

(3) Files on other subjects where the subjects are of permanent interest or value.

(4) Monthly volumes of Government Proceedings.

(5) Bound volumes of English and Kannada Gazettes.

(6) Collections of important orders, circulars, memoranda, etc., relating to the work of the department.

(7) Files index registers.

(8) Acquittance rolls.

(9) Registers of societies registered and cancelled.

(10) Receipt and issue registers.

(11) Copies of schedules of establishment.

(12) Correspondence relating to establishment, appointment, leave and punishments, etc.

II. The following should be destroyed after the expiry of the period prescribed in each case :—

(A)

Files on general subjects where the subjects are not of permanent interest or value. Contingent registers. Office order books.	Ten years.

(B)

"B" collections of files relating to co-operative societies.	Two years after the final and complete adjustment of the loans dealt with in the files.

(C)

"C" collections of files relating to co-operative societies.	Two years.

(D)

Attendance register, local delivery book, tappal books, service stamps accounts, proof copies, leave applications and all draft copies of periodical returns, reports, etc.	Two years.

APPENDIX G.

Memorandum of instructions to regulate the work of the Inspectors of Co-operative Societies :

The work of the Inspectors of Co-operative Societies can be classified under the following heads :—

(1) Formation of new societies.

(2) Starting the work of societies newly registered and cancellation of hopeless ones.

(3) Inspection of societies.

(4) Auditing the accounts of societies.

(5) Verification of balance sheets.

(6) Investigation of loan applications.

(7) Recovery of loans.
(8) Submission of annual accounts.
(9) Touring work.
(10) Submission of monthly diaries.
(11) Investigation of the reduction of indebtedness effected by rural credit societies.
(12) Miscellaneous.

(1) *Formation of new societies.*—Formation of fresh societies will naturally take a prominent place in the programme of the Inspector's work. Societies should be started only where they are really required. It should, however, be clearly understood that consolidation and development of societies already existing, is as important as the formation of new ones. The co-operative movement can be of lasting benefit to the State only, if the spirit of co-operation develops fully among the people. The Inspectors can hasten such a development if, in their visits to societies, they lay special emphasis on the primary importance of personal and mutual credit, efficient honorary management and supervision, punctuality in transactions and equality of treatment among members. Consistently with these vital considerations, the work of expansion should proceed side by side with consolidation. And in the work of expansion, the Inspectors will be expected to take advantage of circumstances favourable to the introduction of forms of co-operation other than credit.

(2) *Starting the work of societies newly registered and cancellation of hopeless societies.*—Every Inspector should see that all the societies in his charge start work immediately after their registration. Where it is impossible to start the work of the society or its affairs have fallen into hopeless disorder, a report should be made of the facts with a view to its registration being cancelled. The Inspectors should also see whether there is anything in the nature of a competition between societies, whether a judicious grouping of societies would not be more beneficial and according to the circumstances of each case, steps should be taken for the combination or cancellation or the formation of fresh societies.

(3) *Inspection of societies.*—All the societies in charge of an Inspector should be visited by him at least twice during a year. The visits should result in a thorough inspection of the working of the societies. The Inspector should also arrange for at least two Committee and two General Meetings of each society during which he should have a free and practical discussion with the members regarding the society's working and its improvement. At every inspection, a detailed note should be maintained by the Inspector, of the points which require his attention. As far as possible, the matter should be settled at the time of inspection. But if this is not possible, the keeping of a note will enable the Inspector to take it up at a subsequent inspection at the point at which he left it on the previous inspection.

(4) *Auditing the accounts of societies.*—Before the end of July each year the Inspectors should finish the auditing of accounts of all the societies in their charge up to the end of June. The accounts of every society must, if possible, be audited completely. But where the business done by a society is very large, the accounts of such a society may be test-audited. In any case, the accounts must be available by the end of the official year so that the preparation of the annual report may not be delayed.

Backward societies should be compelled to hold a general meeting, adopt the subsidiary bye-laws framed by the Registrar, admit more

members and collect some capital, thus shewing an all-round improvement over the previous year's transactions. None of the societies should fail at the close of the year to furnish the necessary accounts.

The audit and inspection reports of Inspectors should not be a mere catalogue of the defects noticed in the working of the societies but should clearly indicate steps taken to rectify the omissions. It is very essential that the Inspectors should leave with the society a Kannada summary of the defects noticed together with their suggestions for removing them. They should as far as possible see that errors are rectified before they leave the place. In their subsequent inspection, they should satisfy themselves as to whether the defects noticed by them have been set right in accordance with the instructions given by them. Audit, to be useful, must be thorough and searching and every defect noticed must be reported. Such of them as can be set right by the Inspectors should be set right and orders obtained regarding the rest. Special attention should be paid to the accuracy of figures.

Every Inspector is required to audit the societies in his charge at least twice a year and oftener, if possible. The help of the supervisors may be freely obtained in audit and inspection work.

Form of audit of Co-operative Societies.—The audit of a society must be made at its registered headquarters and should be conducted on the following lines.

Preliminary.

1. What is the area to which the society's operations extend? And is this area restricted in accordance with the bye-laws?
2. Has the society kept the books and accounts properly?

Register of Members.

3. Is the register of members properly maintained?
4. How many new members have joined since last audit?
5. Have all new members been elected formally and paid their admission fees?
6. Have any members been expelled or withdrawn? If so, for what reasons?
7. Is a property register maintained? And is it kept up-to-date?

Capital.

8. What is the capital of the society and how is it raised?
9. Is there any prescribed limit to the capital? If so, has the limit been exceeded?
10. Have repayments on account of principal and interest been punctually made?
11. Are the borrowing powers of the society duly fixed by the members in a general meeting? Have these powers been exceeded?

Cash Book.

12. Does the opening balance of the present audit agree with the closing balance of last audit?
13. Is the daily balance signed by the Secretary?
14. Have you checked all items of receipts and expenditure with subsidiary accounts and vouchers? If not, why not?

Ledgers.

15. Have you traced all the entries to the cash book ?

16. Are loans to individual members granted only after full consideration by the Committee ?

17. Are there any overdue loans ? If so attach a list of these to the note and mention against each the date of the original advance and the prospects of recovery as far as can be ascertained.

18. Is the purpose of each loan duly recorded ? Are repayment kists fixed with reference to the purpose of loans ?

19. Have any loans been misapplied ? If so, what action has been taken ?

Deposits taken by the Society.

20. What is the amount of the deposits made by (*a*) members, and (*b*) non-members ? Is the society allowed to accept deposits from non-members ?

21. Have you scrutinized the pass books of the members present and found that the deposits and withdrawals are properly accounted for in the cash book ?

Proceedings Books.

22. Are the minute books properly written and meetings regularly held and attended ?

23. Are credit limits for each member fixed and are the purposes for which loans are granted duly considered and sanctioned by the members in a general meeting ? And does the panchayet, within such limits, subsequently carry out the duties of supervision and careful scrutiny imposed on it by bye-law ?

General.

24. Have you verified the cash book balance with the cash in hand and found it correct ?

25. Have you explained the meaning and importance of the Reserve Fund ?

26. What is the amount of the Reserve Fund ?

27. What rate of interest does the society pay on loans and deposits ?

28. Is the working capital of the society sufficient for the legitimate needs of its members ? If not, what steps does the society propose to take to find sufficient capital ?

29. Was the annual general meeting held and were the Panchayet and office-bearers duly elected ?

30. Have you explained the society's bye-laws to the members ?

31. Has the society a copy of the Co-operative Society's Regulation ? Have you explained the important sections in the Regulation and the "dispute" procedure to the society ?

32. Has the society a copy of the Registrar's Vernacular Circulars ? Do the members understand the circulars ? If not, have you carefully explained them ?

33. Are the accounts on the whole well, punctually, and correctly kept ?

34. Is the management efficient ?

35. Have the defects pointed out in the last audit note been remedied ?

36. Are there any remarkable or unusual matters to bring to the Registrar's notice ?

37. Audit reports should be accompanied with the following certificate :—

I certify that I have this day completed the local audit of the accounts of the.....Bank, Limited.
No.....
.....Society, Limited—Unlimited. .....
.....Taluk.....District.
The accounts for the period.....to
.....have been scrutinized in detail, corrected where necessary, and left in clear order and up to date.

The Bank—Society is .. { A–(very good). B–(good). C–(fair). D–(bad and unco-operative). E–(financially dangerous). }

Dated..... *Signature* .....

BRIEF REASONS FOR CLASS ALLOTTED.

The classification of societies is a difficult matter and the tendency to underclass should be guarded against. For instance, if a society has had bad crops and has for that reason been unpunctual in repayment it does not follow that it is either unsound or bad from the co-operative point of view. Erroneous classification is generally due to lack of local knowledge ; for lack of local knowledge is responsible for want of confidence on the part of those responsible for supervision and audit. The tests to apply to co-operative efficiency are roughly as follows. A progressive society must show :

(*a*) increasing deposits by members ;
(*b*) increasing reserve funds ;
(*c*) profitable use of money borrowed, as betokened by increased assets ;
(*d*) diminishing outside debts ;
(*e*) punctuality in repayment ;
(*f*) a full sense of mutual responsibility ;
(*g*) full mutual knowledge ;
(*h*) mutual control and keen interest on the part of all the members.

Societies must be given to understand that failure to progress in co-operative efficiency will result in a loss of prestige and, therefore, of credit.

5. *Verification of balance sheets.*—Balance sheets sent to Inspectors for verification should be returned by them within a week. If the Inspectors are present at the general meetings at which these balance sheets are passed, they can attach a certificate of accuracy when the proceedings are submitted to this office. For want of such a certificate, many balance sheets have to be kept undisposed of.

6. *Investigation of loan applications.*—The Inspectors will note that loan applications referred to them for report after investigation should ordinarily be resubmitted within a month after they are received by them. Recommendations for loans in which Committee members require 20 per cent or more of the total, will not be accepted and should not be sent up. Inspectors should pay special attention to the financial condition of socie-

ties in which Committee members have taken more than 20 per cent of the loans and report in their diaries, and also independently, on the steps necessary to improve the condition of such societies.

Every Inspector will report every month how many loan applications and balance sheets are pending with him and when he expects to submit them.

7. *Recovery of loans.*—Inspectors are expected to use their best endeavours for the recovery of loans due to unions and central banks by the primary societies. They should, sometime before a loan falls due visit the society and take steps for its recovery. And they are also expected in the course of their visits to anticipate applications for loans by societies and to obtain a general idea of their credit-worthiness so that a detailed subsequent investigation will be facilitated.

8. *Submission of annual accounts.*—With a view to systematize and secure uniformity in the compilation of annual statistics required in connection with the Annual Administration Report on the working of Co-operative Societies in the State, the following instructions are laid down for the guidance of all Inspectors.

Classication of Societies.

The main groups into which societies are divided are (1) central, (2) agricultural and (3) non-agricultural. The central societies include the Bangalore Central Co-operative Bank, the District Central Banks and Federal Co-operative Banking Unions. The agricultural societies are those which have drawn the bulk of their membership from agricultural classes. Membership is therefore the only criterion to distinguish agricultural from non-agricultural societies without any reference whatsoever to the place at which the society is situate. Thus a society working at a taluk or District Headquarter place will be an agricultural one, if the majority of its members belong to the agricultural classes or have agriculture as their principal occupation or depend upon it for their means of livelihood. Even rice-hulling and lift irrigation societies come under agricultural if they have drawn the majority of their membership from the agriculturists. All other societies will be non-agricultural.

Of these three main divisions, the agricultural and the non-agricultural societies are again sub-divided into I. Credit, II. Purchase and sale, III. Production, IV. Production and sale, V. Insurance, and VI. Miscellaneous.

The first sub-division, *viz.*, credit requires no explanation. All weavers' societies, co-operative stores come under class II, rice-hulling and lacquerware societies under class IV, the district agricultural association under class VI and all other societies under class I.

The following are the statements to be compiled for each of the three main types of societies :—

I. Number and constitution.
II. Receipt and expenditure.
III. Balance sheet.
IV. Profit and loss.

Besides the above, the following additional statements should be compiled for all kinds of societies without any distinction.

1. Loans arranged according to security.
2. Loans arranged according to purpose.
3. Stock statement (only for distributive stores and weaver and other productive societies).

4. Membership statement.
5. Demand, collection and balance statement.
6. Meetings held.

After the statistical tables have been received from all the societies in their range, the Inspectors should sort them according as they are central agricultural or non-agricultural societies. The figures should be verified and then posted into the proper forms. While entering the figures, care should be taken to club together societies of the same kind, so that the totals of the figures relating to them may be easily struck. Societies with limited liability should be distinguished from those with unlimited liability and totals struck separately for each separate class.

As regards the additional statements referred to above, *viz.*, 1 to 6 inclusive, there need be no such classification totals and it is enough, if one total for all the societies is given in each of those statements.

These instructions are very important and should be carefully borne in mind while compiling the accounts.

9. *Touring work.*—Every Inspector will be required to tour for at least 240 days during the year beyond his headquarter at the rate of 20 days per month according to a definite programme copy of which should be sent in advance to the Registrar every month. When the number of days during which an Inspector has toured falls below this limit of twenty days, he will submit an explanation of the cause of the deficit that month.

Inspectors should keep notes or diaries of the work done and to be done by them. This enables them to work systematically according to a plan. For instance, it has been noticed in many of the Inspectors' diaries that there is a reference to misunderstanding or mismanagement or some other defect in a society but their subsequent diaries do not contain an account of the steps taken by them to set matters right. This is highly objectionable and shows a total lack of a sense of responsibility on the part of the Inspectors.

When an Inspector visits any society, he should not be content to merely complete the particular item of work which took him there and then pass on to the next society. He should, as far as possible, attend to all the matters in respect of which the society stands in need of advice, instruction or guidance. He should also see how far the society has interested itself, and is capable of interesting itself, in the work of village improvement, village savings bank, etc., and encourage it in its undertakings. Special attention should also be paid during tours to forming societies for the benefit of the depressed classes and the poorer agricultural labourers and societies in existence should be encouraged to admit members of such classes.

10. *Submission of monthly diaries.*—With a view to secure uniformity in the form of monthly diaries submitted by the Inspectors of Co-operative Societies, the accompanying form is prescribed and the Inspectors are directed to submit their diaries in that form together with a facing sheet shewing the abstract of work done during the month.

FACING SHEET.

Diary of.....
Inspector of Co-operative Societies,.....Circle, for the month of.....191 .

PRESENT CHARGE.

Serial No.	Names of taluks	Number of Unions and Central Banks	Number of Credit Societies	Number of societies other than credit (to be detailed)	Number of Agricultural Banks
1					
2					
3					
4					
5					

Due date.— 10th of the succeeding month.
Date of submission.
Date of receipt.
Date of return with remarks.
Date of resubmission with explanation.

Abstract.

1. Number of days toured.
2. Number of nights camped out.
3. Number of miles travelled—
   By rail By road.
4. Number of societies visited.
5. Number of societies—
   (*a*) partially audited. (*b*) fully audited.
6. Number of loans reported on
7. Number of society meetings attended—
   Committee or General.
8. Number of suits disposed of.
9. Number of papers pending for more than one month at beginning and end of the month.
10. Special work done (in detail) such as
    (*a*) New credit societies formed excepting (*d*).
    (*b*) Increase of membership and working capital in societies inspected.
    (*c*) New non-credit societies formed (specify preparation work and also setting apart of portion of working capital for industrial and other non-credit purposes).

N. B.—For items (*a*) to (*d*) give figures both for the month and from the beginning of the year.

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(*d*) Co-operative work for depressed classes (societies formed or members included in old societies).

(*e*) Note other important points for special notice.

Diary of Co-operative Societies Circle for Inspector of 19 .

Month and date	Places visited		Number of miles travelled		Details of duty performed (brief narrative of work done should be given here with references in cases of reports, etc., submitted to the office).
	Taluk	Village	By rail	By road	

11. *Investigation of reduction of indebtedness effected by Co-operative Societies.*—With a view to ascertain the extent to which Co-operative Societies have benefited their members, the following Circular No. 2228-2257—C. S., dated 1st October 1917, was issued by the Registrar prescribing a periodical examination of the economic condition of the members of Co-operative Societies.

The co-operative movement was introduced into Mysore about twelve years ago and over one thousand societies are working in different parts of the State with a membership of about 65,000 and a working capital of about Rs. 60,00,000. The principal work of these societies being the financing of their members, the Registrar is of opinion that the time has arrived for forming an estimate of the extent to which rural credit societies have really effected an improvement in the material condition of their members. With a view to arrive at such an estimate, the Registrar desires that a survey under the headings noted in the accompanying statement should be undertaken by all Inspectors for all rural credit societies. The information required above should be collected in the presence of the President, the Secretary and the other Committee members of societies and, as far as possible, at general meetings. This will enable the societies themselves to undertake similar investigations at periodical intervals. The accuracy of the information will depend upon the tact, interest and enthusiasm brought to bear upon the work by the Inspectors. It should be clearly impressed upon all societies that the information collected in the course of this investigation will be treated as strictly confidential and is required solely to find out how far societies have benefited their members and to increase their sphere of usefulness.

Every Inspector will be required to finish the investigation of at least eight to twelve rural credit societies during this year, preference being given to societies which have worked with loans from central institutions. A special paragraph will be devoted by each Inspector to the work turned out by him in this connection and the report of each investigation will be submitted as soon as the investigation is completed. The more experien-

ced and intelligent Inspectors will be expected to investigate not less than twelve societies, while none should go below eight.

1. Name of society.
2. Total number of inhabited houses in the area served by the society.
3. Population of the area.
4. Number of members in the society.
5. Working capital of the society.
   (*a*) Shares.
   (*b*) Deposits.
   (*c*) Loans.
6. Number of indebted members.
   [Whether to society or others.]
7. Total indebtedness of persons mentioned in column 6.
   (*a*) At the time of joining the society.
   [Mention also the rate of interest.]
   (*b*) At the time of this investigation—
      i. to the society.
      ii. to others.
   [Mention rates of interest.]
8. How much of the indebtedness mentioned in column 7 has been incurred for *increasing assets.*
   [Mention here what amount has been actually utilized for the purchase of land, improvement of land, increase of working capital, etc. Relief of prior indebtedness *not* to be included in this column.]
9. Total assets of the persons mentioned in column 6.
   (*a*) At the time of joining the society.
   (*b*) At the time of investigation.
   [Take into account here as far as you can the value of houses, lands, cattle, jewels, grain, implements, etc.]
10. Net assets of those in column 6.
    (*a*) At the time of joining society.
    (*b*) At the time of investigation.
    [Deduct column 7 from column 9.]
11. Change effected by the society in the economic condition of its members.
    (*a*) Worse.
    [In how many cases and to what extent. Include here all cases in which liabilities have increased without corresponding increase of assets, both liabilities and assets have increased but proportion between them is worse than at time of joining society, or liabilities remain unaltered while assets have diminished and give reasons in detail.]
    (*b*) Better.
    [In how many cases and to what extent. Include here cases in which liabilities are reduced, assets have increased or proportion between them improved.]
    (*c*) Unaltered.
    [In how many cases.]

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12. Remarks.

[Mention here any special results you notice as having been produced by the society, *e.g.*, diminution of illiteracy, or of intemperance, increased attention to village improvement, general reduction in the rate of interest in the area under consideration, improvement in social conditions, etc. Support your statement by specific facts.]

Miscellaneous.

12. *General hints.*—The Inspectors should keep themselves in touch with the revenue authorities in their respective circles, attend taluk and hobli conferences held therein as far as possible and take advantage of the occasion to spread correct ideas of co-operation by delivering addresses to the people assembled at such conferences.

The Inspectors should work in co-operation with the officers of other departments and may freely indent on them for help in starting and developing societies. The officers of the Revenue and Economic Conference departments are likely to be of great use to intelligent and tactful Inspectors.

Inspectors should always bear in mind that the primary object of co-operation is to improve the condition of the poorer classes; attempts to use co-operative credit chiefly for the benefit of well-to-do persons, who could as easily raise loans from banks, etc., should be discouraged. A true Co-operative Society will have a large number of small loans and not a small number of large loans benefiting a few influential members only.

Societies for the benefit of depressed classes should always have among its members a few influential men who take an interest in elevating them. It is no use starting societies with only panchama members. In such societies and others for the benefit of the poorer classes, share-capital should be low, and may even be eliminated, if necessary.

Industrial and Agricultural Societies.

Weaving.—Producing societies may be formed at all large weaving centres; and a central store may be established for selling the cloths. The industries department has undertaken to study the market and devise and teach patterns that are likely to command the market.

Other industrial societies should usually be formed only where the members show some business capacity, and are able to run the whole concern on a commercial basis that is to buy up the raw material and place the finished product on the market.

Manure societies may be formed at taluk head-quarters and should work as agents of the Agricultural Department.

Half-yearly Report of Progress.

A tabular statement in the form appended should be submitted by each Inspector before the 15th January and the 15th July in each year.

The work of the Inspectors will be judged by the extent to which they have carried out the above instructions of the Registrar. Increments or promotions will not be granted unless, as judged by the standard set above, the work of the Inspectors is considered satisfactory.

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TABULAR STATEMENT.

Name of Inspector.		
Societies in his charge	Number of Societies.	
	Number of members.	
	Extent of working capital.	Raised by shares.
		Raised by local deposits.
		Raised by loans from outside.
Number of days on tour.		
Number of Societies organized.	Credit.	
	Non-credit.	
Number of Societies inspected.		
Number of Societies audited.		
Number of loan applications investigated.		
Extent of help received.		
Remarks.		

Form of annual reports to be read at the annual general meeting of a Co-operative Society.—With a view to enable the general body of every Co-operative Credit Society to get a clear idea of the true financial condition of the Society and to take suitable steps for its efficient management, the Registrar has prescribed the accompanying form of a report to be read by the Secretary at the annual general meeting of each society. Any other point on which information may be required to be given according to the nature of the business transacted by any particular society may also be given in the Report. The Registrar desires that all the Co-operative Societies intended for credit purposes will adopt this form for being read at the annual meetings.

The statements of Receipts and Expenditure, Profit and Loss and Baance Sheet of the Society for the year are gilven below :—

EXPLANATORY MEMOS.

Interest earned is Rs.

Net profits a mounted to

Members.—The total number of members at the beginning of the year was . Admissions during the year were and withdrawals and the total number at the close of the year was

Shares.—The total number of shares is of Rs. each and the number subscribed for is and the number of share-holders is

The paid-up share-capital amounted to Rs. as against Rs. of the last year.

There are members belonging to the depressed classes and they have paid up Rs. towards share-capital.

Deposits.—There were depositors of whom were members and non-members.

The total amounts of deposits attracted during the year amounted to Rs. The amount held at the end of the year was Rs. of which Rs. was from members and Rs. from non-members.

Loans.—A sum of Rs. has been borrowed from the bank repayable in instalments and Rs. lent to members. The total amount of loans and interest (if any) overdue to bank was Rs. at the close of the year.

The reserve fund of the society amounts to Rs. of which a sum of Rs. has been invested in the bank and the balance of Rs. utilized as part of the working capital of the society.

The total loans issued during the year amounted to Rs. in cases, of which the amount taken by the Committee members was Rs. or per cent of the total loans.

The amount of loans outstanding at the end of the year against all the members was Rs. of which the loans outstanding against the Committee members amounted to Rs.

Out of the total loans outstanding a sum of Rs. was overdue at the end of the year and a sum of Rs. was repaid by renewal.

(Mention here the names, if any, of Committee members from whom loans are overdue, or who have repaid by renewals, and the amounts.)

Loans overdue for more than two years are the following :—

Name of person.	*Amount.*
1.	
2.	
3.	
4.	

(Mention also steps taken for recovery).

The purposes for which the loans were given were as follows :—

For discharge of prior indebtedness Rs.
For agricultural improvement. ,,
Purchase of cattle, implements, etc. ,,
For payment of kandayam. ,,
For marriage and other ceremonial expenses. ,,
For other non-productive purposes. ,,

Suits.—Suits of the value of Rs. have been filed in the Registrar's office out of which were disposed of during the year. There were decrees for a sum of Rs. pending execution by revenue authorities.

Information on the following points is also to be given :—

1. Villages included in the jurisdiction of the society.
2. Population of each village and number of members from each village.
3. Establishment and contingent charges.
4. Any other information relating to the working of the society.

APPENDIX H.

Inspection of Registrar's Office.

In addition to the monthly test inspection prescribed by paragraph 5 of the suggestions for improving the efficiency of officers (G. O. No. G. 6421-68—E. A. 7-14, dated 19th December 1914) the office of the Registrar of Co-operative Societies shall be inspected once a year by the Registrar or under his direction by the Deputy Registrar and the results of the inspection should be submitted to Government in the following form :—

(1) Name of inspecting officer with designation.
(2) Duration of inspection.
Date commenced—
Date concluded—
(3) Previous inspection.
Date—
Name of inspecting officer.

Buildings.—(*a*) What is the general condition of the office buildings ?
(*b*)–Is the accommodation sufficient and suitable ?
(*c*) Are the rooms and premises kept clean ?

Attendance register.—(*a*) Is an attendance register maintained ?
(*b*) Is the attendance regular ?
(*c*) Who checks the register ?

List of sanctioned scale of establishment.—Is an up-to-date list of the sanctioned scale of establishment of the department together with a nominal roll maintained with quotations of the numbers and dates of the Government Orders sanctioning the establishment ?

Record of qualifications and service of Ministerial Officers.—Is a record of the qualifications and services of the Ministerial Officers maintained up-to-date ?

Service Registers.—(*a*) Is a Service Register maintained for every permanent official and brought up-to-date.

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(*b*) Where and in whose custody are these registers kept ?

Office order book.—Is an Office Order Book maintained for entering orders of leave, punishment ,etc. ?

Register of applications for appointment.—Is a register of applications for appointments maintained and are selections made therefrom ?

List of distribution of work.—(*a*) Is a list showing the distribution of work among the members of the clerical staff maintained ?

(*b*) Is the work assigned to each official sufficient without being excessive ?

Arrear lists.—(*a*) Does every official prepare and submit once a month lists of references pending with him ?

(*b*) Are these lists scrutinized carefully and consolidated by the Chief Ministerial Officer and submitted for orders by the 5th of the month following ?

(*c*) Are any cases pending unnecessarily ?

(*d*) Are the delays noticeable in the case of references, if any, pending for more than three months unavoidable and properly accounted for ?

A copy of the latest arrear list may be appended.

Periodical reports and returns.—(*a*) Is a statement of the periodical reports and returns due, the dates on which they are due and dates of their actual submission prepared and maintained up-to-date ?

(*b*) Is it scrutinized monthly by the Chief Ministerial Officer ?

(*c*) Which are the returns, if any, overdue at the time of inspection ?

Furniture.—(*a*) Are all articles of furniture duly labelled or painted with numbers ?

(*b*) Is a register of the furniture maintained with entries therein of details as to the cost of purchase of each article ?

(*c*) Is the register verified once a quarter and the result reported to the Registrar ?

Is the furniture adequate to the needs of the office or more than necessary ? What is the condition of the furniture ?

(*d*) Is a note made in the furniture register of all articles that are lost or are unserviceable ?

Tents.—Is a register maintained for tents ? Who is in charge of the tents ? Are they kept in a safe place ? Is the condition of the tents being examined at least once a month and the result reported to the Registrar.?

Stationery forms.—(*a*) Is the stationery in the custody of a responsible clerk ?

(*b*) Are the stock and issue registers regularly maintained ?

(*c*) Are they submitted monthly for the inspection of the officer in charge ?

(*d*) Is the consumption of stationery within the sanctioned scale ?

(*e*) Is a stock taken once a year of the stationery articles in hand before the annual stationery indent is forwarded to the Superintendent of the Stationery Department ?

(*f*) Is a general indent book maintained for monthly issue of stationery ?

(*g*) Are old and unserviceable articles sold by public auction and the proceeds credited to the Government (*vide* Rule 19 of the Stationery Rules.)

(*h*) Who keeps the stock of forms ?

(*i*) Are the printed forms in use numbered ?

(*j*) Are the forms neatly arranged ?

(*k*) Is a register of periodical issue of stationery maintained ?

(*l*) Are absolute and damaged forms weeded out ?

Standing orders.—(*a*) Is a complete set of the standing orders of Government relating to the work of the Department maintained ?

(*b*) Is it provided with a table of contents and an index ?

Library.—(*a*) In whose charge is the office library ?

(*b*) Is a register maintained for entering books and publications as they are received and is it written regularly ?

(*c*) Is a general catalogue of the library maintained up-to-date ?

(*d*) Is there a card index catalogue according to subjects and authors ?

(*e*) Are all books received into the library correctly labelled and deposited in their appropriate places ?

(*f*) Are any books issued without a receipt or lent to strangers without permission ?

Correspondence register.—(*a*) Are the receipt and issue registers of communications properly maintained with cross reference regularly marked ?

(*b*) Are local delivery and post books maintained ?

(*c*) Are the registers written up neatly and the entries concise and clear ?

Copying and despatching.—(*a*) Is there any delay in fair-copying letters ?

(*b*) Are all papers despatched invariably within the time fixed in the office manual ?

(*c*) Is the issue register checked once a month by the Chief Ministerial Officer ?

(*d*) Are all the registers periodically examined by the Head Clerk and signed by him in token of their inspection ?

(*e*) Is an account maintained of all service postage stamps obtained from time to time and their consumption ?

Cash and contingencies.—Are the following registers duly maintained ?

(1) Cash Book.

(2) Contingent Register.

(3) Order Book for contingent charges.

Permanent advance.—(*a*) What is the amount of permanent advance ?

(*b*) Is an account of it correctly kept?

(*c*) What is the balance on hand and is it forthcoming ?

Advances.—Are there any long standing advances made out of the office imprest awaiting adjustment ?

Contingencies.—Are all charges incurred on account of contingencies entered in the contingent register from day to day ? The necessity for any unusual charges may be scrutinized.

(*b*) Are all contingent charges incurred under due authority, sanction of higher authorities being obtained where necessary ?

(*c*) Is the contingent expenditure kept within the budget grant ?

(*d*) Are the contingent bills of each month submitted with vouchers regularly ?

(*e*) Are all disallowances promptly deducted from the succeeding contingent bills ?

(*f*) Are copies kept of the objection statements received from the Comptroller's Office on the audit of the contingent bills ? Have the original statements been returned with replies without delay ? Has action

been promptly taken in cases in which it was promised in replies to objection statements ?

Are salary bills prepared with reference to the attendance register, leave register and office order book ?

Acquittance roll.—(*a*) Is an acquittance roll maintained ?

(*b*) Are all salaries drawn duly disbursed and proper receipts taken in the acquittance roll ?

(*c*) Is a stamped receipt obtained for payment of over Rs. 20 ?

(*d*) Is the register examined every month by the Chief Ministerial Officer ? Are the pay bills of the Inspectors of Co-operative Societies disposed of without undue delay ? Are receipts being submitted by the Inspectors properly and are they being filed in the acquittance roll ?

Is undisbursed pay short-drawn invariably in the pay bill of the next month ?

Are the bills and payments posted in the cash book ?

Are all sums drawn on travelling allowance bills disbursed and acquittance taken ?

Is there any undisbursed travelling allowance bill kept ? How is undisbursed travelling allowance disposed of ?

Are drafts of the office travelling allowance bills maintained ? Are the travelling allowance bills of the executive staff disposed of without delay ? Are receipts being submitted by Inspectors and are they properly filed in the travelling allowance register ?

(*a*) Are pension applications prepared when necessary and submitted in time as required by standing orders ?

(*b*) Have personal claims of officers to pay, allowances and increments been discharged without delay ? If any are delayed what is the cause of the same ?

Records.—(*a*) Is the Record Room in good repair ? Is it water-tight, protected from white-ants and kept clean ?

(*b*) Are all the records arranged and preserved according to the rules ?

(*c*) Is a file opened for each subject with a file number ?

(*d*) Is an index register of files maintained ?

(*e*) Is a facing sheet of contents put up in every file as it is opened and are entries made therein subsequently as papers are added on to the file ?

(*f*) Are the record almirahs and racks numbered ?

(*g*) Are proper slips kept by the record clerk in respect of files or papers removed from the record room ? Are papers so removed entered invariably in the issue register ? Are these recalled and restored to their places early ? A list of papers removed and outstanding for long periods may be attached.

(*l*) Are soiled or torn file boards promptly replaced by fresh ones ?

(*j*) Are obsolete and useless records destroyed in accordance with the standing rules ? If so, up to what year ? A list showing the number and nature of time-barred papers, if any, pending destruction and the years they relate to may be appended.

(*i*) Is a register kept of all records destroyed with a brief note of the substance of the records, their dates and the last " To " or " From " number if any ?

Distribution of Departmental Publications.—(*a*) Is a standing distribution list of the publications issued by the Department maintained and are changes and additions ordered from time to time duly noted therein ?

(*b*) Are the publications regularly and promptly distributed in accordance with the list ?

Reminder Register.—Is a register maintained in respect of all issues from the office to which replies are pending and are timely reminders issued and notes thereof made in the register as well as of any replies received ?

Applications for registration of societies.—(*a*) Are all applications received promptly entered in the respective registers, with notes or references in regard to their disposal ?

(*b*) How many were disposed of and how many pending till the date of inspection ? A list of pending applications together with their dates and reason for pendency may be appended.

Is a register maintained separately for all societies registered ?

Are notes and references duly made in the registers from time to time in regard to the cancellation of societies ?

Suits.—(*a*) Who is in charge of suits work ?

(*b*) Is each suit taken on file soon after its receipt and action taken ?

(*c*) Are separate registers maintained for each District for Suits filed in the office ?

(*d*) Are these posted up properly ? What is the number of suits pending at the time of inspection ?

(*f*) Are decrees being sent for execution promptly ?

(*g*) What is the number of decrees that are pending execution at the time of inspection?

Miscellaneous.—Does each clerk maintain a list of the duties assigned to him ? What is his general aptitude for work ?

Remarks.—Is a character roll maintained for each permanent member of the establishment in the prescribed form ?

General.—Is an inspection Minute Book maintained as laid down in paragraph 4 of Government Order No. 10870-918—E. A. 43-14-1, dated the 10th April 1915?

Extent to which points noted for action during previous inspections have been attended to.

Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office may be noted.

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